

DEPARTMENT OF VETERANS AFFAIRS

VETERANS HEALTH ADMINISTRATION

Federal Funds

MEDICAL SERVICES

For necessary expenses for furnishing, as authorized by law, inpatient and outpatient care and treatment to beneficiaries of the Department of Veterans Affairs and veterans described in section 1705(a) of title 38, United States Code, including care and treatment in facilities not under the jurisdiction of the Department, and including medical supplies and equipment, bioengineering services, food services, and salaries and expenses of healthcare employees hired under title 38, United States Code, aid to State homes as authorized by section 1741 of title 38, United States Code, assistance and support services for caregivers as authorized by section 1720G of title 38, United States Code, loan repayments authorized by section 604 of the Caregivers and Veterans Omnibus Health Services Act of 2010 (Public Law 111–163; 124 Stat. 1174; 38 U.S.C. 7681 note), and hospital care and medical services authorized by section 1787 of title 38, United States Code; **[\$40,000,000] \$367,885,000**, which shall be in addition to funds previously appropriated under this heading that became available on October 1, **[2013] 2014**; and, in addition, **[\$45,015,527,000] \$47,603,202,000**, plus reimbursements, shall become available on October 1, **[2014] 2015**, and shall remain available until September 30, **[2015] 2016**: *Provided, That, of the amount made available on October 1, 2015, under this heading, \$1,400,000,000, shall remain available until September 30, 2017: Provided further, That notwithstanding any other provision of law, the Secretary of Veterans Affairs shall establish a priority for the provision of medical treatment for veterans who have service-connected disabilities, lower income, or have special needs: Provided further, That notwithstanding any other provision of law, the Secretary of Veterans Affairs shall give priority funding for the provision of basic medical benefits to veterans in enrollment priority groups 1 through 6: Provided further, That notwithstanding any other provision of law, the Secretary of Veterans Affairs may authorize the dispensing of prescription drugs from Veterans Health Administration facilities to enrolled veterans with privately written prescriptions based on requirements established by the Secretary: Provided further, That the implementation of the program described in the previous proviso shall incur no additional cost to the Department of Veterans Affairs. (Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.)*

Special and Trust Fund Receipts (in millions of dollars)

| Identification code 36–0160–0–1–703 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| 0100 Balance, start of year | 217 | 246 | 246 |
| Receipts: | | | |
| 0220 Pharmaceutical Co-payments, MCCF | 694 | 692 | 753 |
| 0221 Medical Care Collections Fund, Third Party Prescription Claims | 86 | 87 | 90 |
| 0222 Enhanced-use Lease Proceeds, MCCF | 2 | 2 | 2 |
| 0223 First Party Collections, MCCF | 187 | 189 | 192 |
| 0224 Third Party Collections, MCCF | 1,894 | 1,898 | 1,962 |
| 0225 Parking Fees, MCCF | 4 | 4 | 3 |
| 0226 Compensated Work Therapy, MCCF | 60 | 57 | 57 |
| 0227 MCCF, Long-term Care Copayments | 3 | 4 | 4 |
| 0240 Payments from Compensation and Pension, MCCF | 2 | 2 | 2 |
| 0299 Total receipts and collections | 2,932 | 2,935 | 3,065 |
| 0400 Total: Balances and collections | 3,149 | 3,181 | 3,311 |
| Appropriations: | | | |
| 0500 Medical Care Collections Fund | –2,903 | –2,935 | –3,065 |
| 0799 Balance, end of year | 246 | 246 | 246 |

Program and Financing (in millions of dollars)

| Identification code 36–0160–0–1–703 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0001 Ambulatory care | 19,681 | 20,817 | 22,366 |
| 0002 Inpatient care | 8,027 | 8,408 | 8,873 |
| 0003 Rehabilitation Care | 426 | 454 | 476 |
| 0004 Mental health care | 4,509 | 5,056 | 5,383 |
| 0005 Long-term care | 5,107 | 5,402 | 5,677 |
| 0006 Prosthetics care | 2,235 | 2,402 | 2,577 |

| | | | |
|---|--------|--------|--------|
| 0007 Dental care | 573 | 633 | 692 |
| 0008 CHAMPVA and Other dependent programs | 1,542 | 1,745 | 1,913 |
| 0009 Readjustment counseling | 172 | 188 | 203 |
| 0091 Total operating expenses | 42,272 | 45,105 | 48,160 |
| 0101 Ambulatory care | 902 | 515 | 226 |
| 0102 Inpatient care | 417 | 234 | 102 |
| 0103 Rehabilitation care | 28 | 14 | 6 |
| 0104 Mental health care | 252 | 164 | 72 |
| 0105 Long-term care | 165 | 134 | 58 |
| 0107 Dental care | 29 | 20 | 9 |
| 0109 Readjustment counseling | 4 | 2 | 1 |
| 0191 Total capital investment | 1,797 | 1,083 | 474 |
| 0799 Total direct obligations | 44,069 | 46,188 | 48,634 |
| 0801 Reimbursable program | 182 | 195 | 199 |
| 0900 Total new obligations | 44,251 | 46,383 | 48,833 |

Budgetary Resources:

| | | | |
|--|--------|--------|--------|
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 491 | 454 | 405 |
| Budget authority: | | | |
| Appropriations, discretionary: | | | |
| 1100 Appropriation | 1,676 | 1,440 | 1,768 |
| 1120 Appropriations transferred to other accts [36–0169] | –178 | –183 | –187 |
| 1120 Appropriations transferred to other accts [36–0165] ..... | ..... | –15 | –15 |
| 1120 Appropriations transferred to other accts [36–0167] | –192 | ..... | ..... |
| 1121 Appropriations transferred from other accts [36–5287] | 2,887 | 2,919 | 3,048 |
| 1130 Appropriations permanently reduced | –2 | ..... | ..... |
| 1131 Unobligated balance of appropriations permanently reduced ..... | ..... | –179 | ..... |
| 1160 Appropriation, discretionary (total) | 4,191 | 3,982 | 4,614 |
| Advance appropriations, discretionary: | | | |
| 1170 Advance appropriation | 41,354 | 43,557 | 45,016 |
| 1173 Advance appropriations permanently reduced | –1,513 | –1,400 | –1,400 |
| 1180 Advanced appropriation, discretionary (total) | 39,841 | 42,157 | 43,616 |
| Spending authority from offsetting collections, discretionary: | | | |
| 1700 Collected | 179 | 195 | 199 |
| 1701 Change in uncollected payments, Federal sources | 3 | ..... | ..... |
| 1750 Spending auth from offsetting collections, disc (total) | 182 | 195 | 199 |
| 1900 Budget authority (total) | 44,214 | 46,334 | 48,429 |
| 1930 Total budgetary resources available | 44,705 | 46,788 | 48,834 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 454 | 405 | 1 |

Change in obligated balance:

| | | | |
|---|---------|---------|---------|
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | 7,483 | 8,638 | 9,674 |
| 3010 Obligations incurred, unexpired accounts | 44,251 | 46,383 | 48,833 |
| 3011 Obligations incurred, expired accounts | –524 | ..... | ..... |
| 3020 Outlays (gross) | –42,572 | –45,347 | –47,753 |
| 3050 Unpaid obligations, end of year | 8,638 | 9,674 | 10,754 |
| Uncollected payments: | | | |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 | –7 | –5 | –5 |
| 3070 Change in uncollected pymts, Fed sources, unexpired | –3 | ..... | ..... |
| 3071 Change in uncollected pymts, Fed sources, expired | 5 | ..... | ..... |
| 3090 Uncollected pymts, Fed sources, end of year | –5 | –5 | –5 |
| Memorandum (non-add) entries: | | | |
| 3100 Obligated balance, start of year | 7,476 | 8,633 | 9,669 |
| 3200 Obligated balance, end of year | 8,633 | 9,669 | 10,749 |

Budget authority and outlays, net:

| | | | |
|--|--------|--------|--------|
| Discretionary: | | | |
| 4000 Budget authority, gross | 44,214 | 46,334 | 48,429 |
| Outlays, gross: | | | |
| 4010 Outlays from new discretionary authority | 36,897 | 40,060 | 41,823 |
| 4011 Outlays from discretionary balances | 5,675 | 5,287 | 5,930 |
| 4020 Outlays, gross (total) | 42,572 | 45,347 | 47,753 |
| Offsets against gross budget authority and outlays: | | | |
| Offsetting collections (collected) from: | | | |
| 4030 Baseline Program [Medical services] | –46 | –63 | –63 |
| 4033 Non-Federal sources | –144 | –132 | –136 |
| 4040 Offsets against gross budget authority and outlays (total) | –190 | –195 | –199 |
| Additional offsets against gross budget authority only: | | | |
| 4050 Change in uncollected pymts, Fed sources, unexpired | –3 | ..... | ..... |
| 4052 Offsetting collections credited to expired accounts | 11 | ..... | ..... |
| 4060 Additional offsets against budget authority only (total) | 8 | ..... | ..... |

MEDICAL SERVICES—Continued
Program and Financing—Continued

| Identification code 36-0160-0-1-703 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| 4070 Budget authority, net (discretionary) | 44,032 | 46,139 | 48,230 |
| 4080 Outlays, net (discretionary) | 42,382 | 45,152 | 47,554 |
| 4180 Budget authority, net (total) | 44,032 | 46,139 | 48,230 |
| 4190 Outlays, net (total) | 42,382 | 45,152 | 47,554 |

For 2016, the Budget requests \$58.7 billion in advance appropriations for the three medical care appropriations: Medical Services, Medical Support and Compliance, and Medical Facilities. This request for advance appropriations fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans. Advance appropriations require a multi-year approach to budget planning whereby one year builds off the previous year. This funding enables timely and predictable funding for VA's medical care to prevent our Nation's veterans from being adversely affected by budget delays, and provides opportunities to more effectively use resources in a constrained fiscal environment. For example, estimated savings from management improvements to be achieved in 2014, 2015 and 2016 will reduce the requirements for the 2015 and 2016 appropriations.

For 2015, Medical Care appropriations are increased by \$367.9 million over the 2015 advance appropriations request of \$55.6 billion. Each year, VA updates its budget estimates to incorporate the most recent data on health care utilization rates, actual program experience, and other factors, such as economic trends in unemployment and inflation. As a result of these updates, the adjusted budget estimates more accurately reflect the projected medical demands of veterans enrolled in the VA health care system.

With the resources requested for 2015 and 2016, VA will provide the highest quality health care services for veterans. VA estimates it will treat 6.7 million patients in 2015 and 6.8 million patients in 2016. Operation Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn (OEF/OIF/OND) veterans are expected to reach 757,674 in 2015 (11.2 percent of the total) and 823,647 in 2016 (12.0 percent of the total).

Medical Services.—For Medical Services, the Budget reflects the following appropriation funding: the 2014 enacted advance appropriation of \$43.6 billion, augmented by \$40 million (as provided in P.L. 113-76); the 2015 appropriation request of \$45.4 billion; and the 2016 advance appropriation request of \$47.6 billion. This appropriation provides for a comprehensive, integrated health care delivery system that addresses the needs of eligible veterans and beneficiaries in VA medical centers, outpatient clinic facilities, contract hospitals, State homes, and outpatient programs on a fee basis. Hospital and outpatient care is also provided by the private sector for certain dependents and survivors of veterans under the Civilian Health and Medical Programs for the Department of Veterans Affairs (CHAMPVA).

Medical Care Collections Fund (MCCF).—VA estimates collections of over \$3.0 billion in 2015 and nearly \$3.3 billion in 2016, representing six percent of available Medical Services resources in both years. VA has the authority to collect inpatient and outpatient co-payments, medication co-payments, and nursing home co-payments; authority for certain income verification; authority to recover third-party insurance payments from veterans for nonservice-connected conditions; and authority to collect revenue from enhanced use leases. These collections also include those collected from the Compensated Work Therapy Program, Com-

pensation and Living Expenses Program, and the Parking Program.

WORKLOAD

Ambulatory care.—Obligations in the Medical Services account for 2015 are estimated to be \$22,186 million for this health service category, which includes funding for ambulatory care in VA hospital-based and community-based clinics. Contract fee care is provided to eligible beneficiaries when VA facilities are not geographically accessible, services are not available at a particular facility, or when care cannot be provided in a timely manner.

Estimated operating levels are:

| | 2013 actual | 2014 est. | 2015 est. |
|--------------------|-------------|------------|------------|
| Outpatient Visits: | | | |
| Staff | 76,475,380 | 78,974,556 | 81,138,344 |
| Fee | 13,705,130 | 14,095,598 | 14,470,076 |
| Total | 90,180,510 | 93,070,154 | 95,608,420 |

Inpatient care.—Obligations in the Medical Services account for 2015 are estimated to be \$8,975 million. VA delivers inpatient acute care in its hospitals and through inpatient contract care.

Estimated operating levels are:

| | 2013 actual | 2014 est. | 2015 est. |
|------------------------|-------------|-----------|-----------|
| Patients Treated | 621,674 | 622,207 | 620,483 |

Rehabilitative care.—Obligations in the Medical Services account for 2015 are estimated to be \$482 million for the provision of rehabilitative care, including Blind Rehabilitation and Spinal Cord Injury programs. These services include inpatient and outpatient blind and vision rehabilitation programs, adjustment to blindness counseling, patient and family education, and assistive technology. The mission of Spinal Cord Injury and Disorders (SCI/D) Services is to promote the health, independence, quality of life and productivity of individuals with spinal cord injury and disorders through efficient delivery of acute rehabilitation, psychological, social, vocational, medical and surgical care, professional training, as well as patient and family education.

Estimated operating levels are:

| | 2013 actual | 2014 est. | 2015 est. |
|------------------------|-------------|-----------|-----------|
| Patients treated | 15,996 | 16,155 | 16,249 |

Mental health care.—Obligations in the Medical Services account for 2015 are estimated to be \$5,455 million for the inpatient, residential, and outpatient care of veterans with conditions related to mental illness, including alcohol and drug problems. Mental health services and operations ensure the availability of a range of services, from treatment of a variety of common mental health conditions in primary care to more intensive interventions in specialty mental health programs for more severe and persisting mental health conditions. Specialty services such as evidence-based psychotherapies, intensive outpatient programs, residential rehabilitation treatment, and inpatient care are available to meet the range of veterans' needs.

Estimated operating levels are:

| | 2013 actual | 2014 est. | 2015 est. |
|------------------------------------|-------------|------------|------------|
| Average daily census (ADC) | 9,208 | 9,216 | 9,108 |
| Outpatient Visits/Encounters | 11,483,120 | 11,847,946 | 12,139,991 |

Long-term care.—Obligations in the Medical Services account for 2015 are estimated to be \$5,735 million for the care of veteran residents in long-term care programs. VA offers a spectrum of geriatric and extended care services to veterans enrolled in its health care system. The spectrum of long-term care services includes non-institutional and institutional services. All VA medical centers provide home- and community-based long-term care programs. The patient-focused approach supports veterans who wish to live safely at home in their own communities for as long as possible. In addition, veterans receive institutional long-term care through one of four venues: VA Community Living Centers (CLCs); Community Nursing Homes; State Veterans Nursing Homes; and State Veterans Home Domiciliaries.

Estimated operating levels are:

| | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|------------|------------|
| Institutional (ADC) | 40,347 | 40,516 | 40,697 |
| Non-Institutional Visits/Procedures | 12,057,410 | 12,668,448 | 13,171,165 |

Prosthetics care.—Obligations in the Medical Services account for 2015 are estimated to be \$2,577 million for veterans. Prosthetic and Sensory Aids Service is an integrated delivery system designed to provide medically prescribed prosthetic and sensory aids, medical devices, assistive aids, repairs and services to eligible disabled veterans to maximize the independence and enhance their quality of life. This includes, but is not limited to, artificial limbs, hearing aids, and home oxygen; items that improve accessibility such as ramps and vehicle modifications, wheelchairs and mobility aids; and devices surgically placed in the veteran, such as stents.

Dental care.—Obligations in the Medical Services account for 2015 are estimated to be \$701 million for the treatment of veterans who require dental care. Dental care services are provided to eligible veterans with a "medical condition negatively impacted by poor dentition." These patients may include poorly controlled diabetic patients, patients with head or neck cancer, organ transplant patients and others. Veterans with a 100 percent service-connected disability are eligible for comprehensive dental care as needed. In addition, homeless veterans enrolled in certain residential treatment programs are also eligible for dental treatment.

Estimated operating levels are:

| | 2013 actual | 2014 est. | 2015 est. |
|-------------------------|-------------|-----------|-----------|
| Dental Procedures | 4,182,172 | 4,356,384 | 4,528,770 |

Civilian Health and Medical Program of the Department of Veterans Affairs (CHAMPVA) Caregivers (Title I) Programs.—Obligations in the Medical Services account for 2015 are estimated to be \$1,913 million for the care of veterans and beneficiaries of these programs. The Veterans Health Care Expansion Act of 1973, Public Law 93–82, authorized VA to provide a health benefits program that shares the cost of medical supplies and services with eligible beneficiaries. The Veterans' Survivor Benefits Improvements Act of 2001, Public Law 107–14, extended CHAMPVA benefits, as a secondary payer to Medicare, to CHAMPVA beneficiaries over age 6. CHAMPVA programs also include Foreign Medical Program (FMP), Spina Bifida Health Care Program, and Children of Women Vietnam Veterans Health Care Program (CWVV). The Veterans Caregivers and Veterans Omnibus Health Services Act of 2010, Public Law 111–163, further expanded CHAMPVA to include primary family caregivers of certain seriously injured Veterans. Eligible primary family caregivers are authorized to receive health care benefits through the existing CHAMPVA Program when the primary family caregiver has no other health care coverage (including Medicare and Medicaid).

Estimated operating levels are:

| | 2013 actual | 2014 est. | 2015 est. |
|---------------------------|-------------|------------|------------|
| Outpatient Workload | 13,764,000 | 13,704,000 | 14,710,000 |

Readjustment Counseling.—Obligations in the Medical Services account for 2015 are estimated to be \$204 million. This program provides readjustment counseling services at VA Vet Centers. Vet Centers are community-based counseling centers that provide a wide range of social and psychological services to include: professional readjustment counseling to veterans who have served in a combat zone, military sexual trauma counseling, bereavement counseling for families who experience an active duty death, substance abuse assessments and referral, medical referral, VBA benefits explanation and referral, and employment counseling. Services are also extended to the family members of eligible vet-

erans for issues related to military service and the readjustment of those veterans.

Estimated operating levels are:

| | 2013 actual | 2014 est. | 2015 est. |
|--------------|-------------|-----------|-----------|
| Visits | 1,540,000 | 1,574,000 | 1,636,960 |

Object Classification (in millions of dollars)

| Identification code 36–0160–0–1–703 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Direct obligations: | | | |
| Personnel compensation: | | | |
| 11.1 Full-time permanent | 14,479 | 15,067 | 15,659 |
| 11.3 Other than full-time permanent | 301 | 313 | 326 |
| 11.5 Other personnel compensation | 1,670 | 1,738 | 1,806 |
| 11.9 Total personnel compensation | 16,450 | 17,118 | 17,791 |
| 12.1 Civilian personnel benefits | 4,934 | 5,137 | 5,339 |
| 21.0 Employee travel | 37 | 39 | 39 |
| 21.0 Beneficiary travel | 847 | 931 | 969 |
| 21.0 Interagency motor pool payments | 21 | 21 | 22 |
| 21.0 All other | 6 | 6 | 6 |
| 22.0 Transportation of things | 13 | 15 | 16 |
| 23.2 Rental payments to others | 1 | | |
| 23.3 Communications, utilities, and miscellaneous charges | 343 | 371 | 401 |
| 24.0 Printing and reproduction | 23 | 23 | 24 |
| 25.2 Other contractual services | 4,835 | 5,783 | 6,200 |
| 25.6 Outpatient dental fees | 122 | 134 | 146 |
| 25.6 Medical and nursing fees | 1,761 | 1,868 | 2,150 |
| 25.6 Community nursing homes | 650 | 745 | 787 |
| 25.6 Contract hospitalization | 1,803 | 2,024 | 2,430 |
| 25.6 Civilian Health and Medical Program of the Department of Veterans Affairs (CHAMPVA) | 1,028 | 1,069 | 1,158 |
| 26.0 Medical supplies and materials | 7,939 | 8,392 | 9,020 |
| 31.0 Equipment | 1,796 | 1,083 | 474 |
| 32.0 Land and structures | 2 | | |
| 41.0 Medical grants, subsidies, and contributions | 937 | 914 | 947 |
| 41.0 Medical grants to private organizations | 521 | 515 | 715 |
| 99.0 Direct obligations | 44,069 | 46,188 | 48,634 |
| 99.0 Reimbursable obligations | 182 | 195 | 199 |
| 99.9 Total new obligations | 44,251 | 46,383 | 48,833 |

Employment Summary

| Identification code 36–0160–0–1–703 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment | 193,807 | 198,311 | 201,418 |
| 2001 Reimbursable civilian full-time equivalent employment | 1,872 | 1,872 | 1,872 |

MEDICAL SUPPORT AND COMPLIANCE

For necessary expenses in the administration of the medical, hospital, nursing home, domiciliary, construction, supply, and research activities, as authorized by law; administrative expenses in support of capital policy activities; and administrative and legal expenses of the Department for collecting and recovering amounts owed the Department as authorized under chapter 17 of title 38, United States Code, and the Federal Medical Care Recovery Act (42 U.S.C. 2651 et seq.), **["\$5,879,700,000"] \$6,144,000,000**, plus reimbursements, shall become available on October 1, **[2014]** **2015**, and shall remain available until September 30, **[2015]** **2016: Provided, That, of the amount available under this heading, \$100,000,000, shall remain available until September 30, 2017. (Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.)**

Program and Financing (in millions of dollars)

| Identification code 36–0152–0–1–703 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0001 Ambulatory care | 2,900 | 2,990 | 2,794 |
| 0002 Inpatient care | 1,118 | 1,200 | 1,258 |
| 0003 Rehabilitation care | 76 | 80 | 84 |
| 0004 Mental health care | 760 | 810 | 855 |
| 0005 Long-term care | 612 | 632 | 656 |
| 0007 Dental care | 98 | 101 | 110 |
| 0008 CHAMPVA and other dependent programs | 83 | 99 | 101 |

MEDICAL SUPPORT AND COMPLIANCE—Continued
Program and Financing—Continued

| Identification code 36-0152-0-1-703 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| 0091 Total operating expenses | 5,647 | 5,912 | 5,858 |
| 0101 Ambulatory care | 37 | 43 | 17 |
| 0102 Inpatient care | 14 | 19 | 8 |
| 0103 Rehabilitation care | 1 | 1 | ..... |
| 0104 Mental health care | 10 | 14 | 6 |
| 0105 Long-term care | 8 | 11 | 5 |
| 0107 Dental care | 1 | 2 | 1 |
| 0191 Total capital investment | 71 | 90 | 37 |
| 0293 Total direct program | 5,718 | 6,002 | 5,895 |
| 0799 Total direct obligations | 5,718 | 6,002 | 5,895 |
| 0801 Reimbursable program activity | 20 | 34 | 35 |
| 0900 Total new obligations | 5,738 | 6,036 | 5,930 |
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 107 | 87 | 48 |
| Budget authority: | | | |
| Appropriations, discretionary: | | | |
| 1100 Appropriation | 200 | 100 | 100 |
| 1120 Appropriations transferred to other accts [36-0169] | -25 | -26 | -26 |
| 1120 Appropriations transferred to other accts [36-0165] | -15 | ..... | ..... |
| 1120 Appropriations transferred to other accts [36-0167] | -6 | ..... | ..... |
| 1160 Appropriation, discretionary (total) | 154 | 74 | 74 |
| Advance appropriations, discretionary: | | | |
| 1170 Advance appropriation | 5,746 | 6,033 | 5,880 |
| 1173 Advance appropriations permanently reduced | -202 | -150 | -100 |
| 1180 Advanced appropriation, discretionary (total) | 5,544 | 5,883 | 5,780 |
| Spending authority from offsetting collections, discretionary: | | | |
| 1700 Collected | 20 | 40 | 41 |
| 1750 Spending auth from offsetting collections, disc (total) | 20 | 40 | 41 |
| 1900 Budget authority (total) | 5,718 | 5,997 | 5,895 |
| 1930 Total budgetary resources available | 5,825 | 6,084 | 5,943 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 87 | 48 | 13 |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | 896 | 1,046 | 1,178 |
| 3010 Obligations incurred, unexpired accounts | 5,738 | 6,036 | 5,930 |
| 3011 Obligations incurred, expired accounts | -135 | ..... | ..... |
| 3020 Outlays (gross) | -5,453 | -5,904 | -5,820 |
| 3050 Unpaid obligations, end of year | 1,046 | 1,178 | 1,288 |
| Uncollected payments: | | | |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 | -1 | ..... | ..... |
| 3071 Change in uncollected pymts, Fed sources, expired | 1 | ..... | ..... |
| Memorandum (non-add) entries: | | | |
| 3100 Obligated balance, start of year | 895 | 1,046 | 1,178 |
| 3200 Obligated balance, end of year | 1,046 | 1,178 | 1,288 |
| Budget authority and outlays, net: | | | |
| Discretionary: | | | |
| 4000 Budget authority, gross | 5,718 | 5,997 | 5,895 |
| Outlays, gross: | | | |
| 4010 Outlays from new discretionary authority | 4,787 | 5,316 | 5,226 |
| 4011 Outlays from discretionary balances | 666 | 588 | 594 |
| 4020 Outlays, gross (total) | 5,453 | 5,904 | 5,820 |
| Offsets against gross budget authority and outlays: | | | |
| Offsetting collections (collected) from: | | | |
| 4030 Federal sources | -20 | -40 | -41 |
| 4033 Non-Federal sources | -1 | ..... | ..... |
| 4040 Offsets against gross budget authority and outlays (total) | -21 | -40 | -41 |
| Additional offsets against gross budget authority only: | | | |
| 4052 Offsetting collections credited to expired accounts | 1 | ..... | ..... |
| 4070 Budget authority, net (discretionary) | 5,698 | 5,957 | 5,854 |
| 4080 Outlays, net (discretionary) | 5,432 | 5,864 | 5,779 |
| 4180 Budget authority, net (total) | 5,698 | 5,957 | 5,854 |
| 4190 Outlays, net (total) | 5,432 | 5,864 | 5,779 |

For 2016, the Budget requests \$6.1 billion in advance appropriations for Medical Support and Compliance. This request for advance appropriations fulfills the Administration's commitment

to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

For Medical Support and Compliance, the Budget reflects the following appropriation funding: the 2014 enacted advance appropriation of \$6.0 billion provided by P.L. 113-6.; the 2015 appropriation request of \$5.9 billion; and the 2016 advance appropriation request of \$6.1 billion. The Medical Support and Compliance appropriation finances the expenses of management, security, and administration of the VA health care system through the operation of VA medical centers, other facilities, Veterans Integrated Service Network offices and facility director offices, chief of staff operations, quality of care oversight, legal services, billing and coding activities, procurement, financial management, and human resource management.

Object Classification (in millions of dollars)

| Identification code 36-0152-0-1-703 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Direct obligations: | | | |
| Personnel compensation: | | | |
| 11.1 Full-time permanent | 2,821 | 2,918 | 3,006 |
| 11.3 Other than full-time permanent | 60 | 61 | 62 |
| 11.5 Other personnel compensation | 325 | 336 | 347 |
| 11.9 Total personnel compensation | 3,206 | 3,315 | 3,415 |
| 12.1 Civilian personnel benefits | 1,026 | 1,066 | 1,102 |
| 21.0 Employee travel | 42 | 42 | 42 |
| 21.0 All other | 4 | 4 | 4 |
| 22.0 Transportation of things | 12 | 12 | 11 |
| 23.3 Communications, utilities, and miscellaneous charges | 128 | 137 | 117 |
| 24.0 Printing and reproduction | 11 | 11 | 11 |
| 25.2 Other contractual services | 1,113 | 1,229 | 1,059 |
| 25.6 Medical and nursing fees | 4 | 4 | 4 |
| 26.0 Medical supplies and materials | 97 | 92 | 93 |
| 26.0 Provisions | 3 | ..... | ..... |
| 31.0 Equipment | 71 | 90 | 37 |
| 32.0 Land and structures | 1 | ..... | ..... |
| 99.0 Direct obligations | 5,718 | 6,002 | 5,895 |
| 99.0 Reimbursable obligations | 20 | 34 | 35 |
| 99.9 Total new obligations | 5,738 | 6,036 | 5,930 |

Employment Summary

| Identification code 36-0152-0-1-703 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment | 47,741 | 49,434 | 48,145 |
| 2001 Reimbursable civilian full-time equivalent employment | 869 | 869 | 869 |

DOD-VA HEALTH CARE SHARING INCENTIVE FUND

Program and Financing (in millions of dollars)

| Identification code 36-0165-0-1-703 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0001 DOD-VA health care sharing incentive fund | 50 | 70 | 70 |
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 263 | 256 | 216 |
| 1021 Recoveries of prior year unpaid obligations | 13 | ..... | ..... |
| 1050 Unobligated balance (total) | 276 | 256 | 216 |
| Budget authority: | | | |
| Appropriations, discretionary: | | | |
| 1121 Transferred from VA account [36-0152] | 15 | ..... | ..... |
| 1121 Transferred from DOD account [97-0130] | 15 | 15 | 15 |
| 1121 Appropriations transferred from other accts [36-0160] ..... | ..... | 15 | 15 |
| 1160 Appropriation, discretionary (total) | 30 | 30 | 30 |
| 1930 Total budgetary resources available | 306 | 286 | 246 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 256 | 216 | 176 |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | 36 | 38 | 28 |

| | | | | |
|---|--|-----|-----|-----|
| 3010 | Obligations incurred, unexpired accounts | 50 | 70 | 70 |
| 3020 | Outlays (gross) | -35 | -80 | -30 |
| 3040 | Recoveries of prior year unpaid obligations, unexpired | -13 | | |
| 3050 | Unpaid obligations, end of year | 38 | 28 | 68 |
| Memorandum (non-add) entries: | | | | |
| 3100 | Obligated balance, start of year | 36 | 38 | 28 |
| 3200 | Obligated balance, end of year | 38 | 28 | 68 |
| Budget authority and outlays, net: | | | | |
| Discretionary: | | | | |
| 4000 | Budget authority, gross | 30 | 30 | 30 |
| Outlays, gross: | | | | |
| 4011 | Outlays from discretionary balances | 35 | 80 | 30 |
| 4180 | Budget authority, net (total) | 30 | 30 | 30 |
| 4190 | Outlays, net (total) | 35 | 80 | 30 |

The purpose of the Department of Defense-Veterans Affairs Health Care Sharing Incentive Fund, often referred to as the Joint Incentive Fund (JIF), is to enable the Departments to carry out a program to identify and provide incentives to implement creative sharing initiatives at the facility, intra-regional and nationwide levels. The JIF promotes collaboration and new approaches to problem solving to enable the Departments to improve the coordination of health care services. The Departments have established the fund and developed processes and criteria to solicit and select projects. Section 721 of the 2003 National Defense Authorization Act, Public Law 107-314, established the fund and requires VA and Department of Defense to establish a joint incentive program. In 2015, each Secretary shall contribute a minimum of \$15 million to the fund after the appropriation is enacted.

Object Classification (in millions of dollars)

| Identification code 36-0165-0-1-703 | | 2013 actual | 2014 est. | 2015 est. |
|-------------------------------------|---|-------------|-----------|-----------|
| Direct obligations: | | | | |
| 11.1 | Personnel compensation: Full-time permanent | 10 | 13 | 13 |
| 12.1 | Civilian personnel benefits | 3 | 3 | 3 |
| 25.1 | Advisory and assistance services | 33 | 40 | 40 |
| 26.0 | Supplies and materials | 2 | 4 | 4 |
| 31.0 | Equipment | 1 | 7 | 7 |
| 32.0 | Land and structures | 1 | 3 | 3 |
| 99.9 | Total new obligations | 50 | 70 | 70 |

Employment Summary

| Identification code 36-0165-0-1-703 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment | 165 | 219 | 219 |

MEDICAL FACILITIES

For necessary expenses for the maintenance and operation of hospitals, nursing homes, domiciliary facilities, and other necessary facilities of the Veterans Health Administration; for administrative expenses in support of planning, design, project management, real property acquisition and disposition, construction, and renovation of any facility under the jurisdiction or for the use of the Department; for oversight, engineering, and architectural activities not charged to project costs; for repairing, altering, improving, or providing facilities in the several hospitals and homes under the jurisdiction of the Department, not otherwise provided for, either by contract or by the hire of temporary employees and purchase of materials; for leases of facilities; and for laundry services [; \$85,000,000 which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2013; and, in addition, \$4,739,000,000], \$4,915,000,000, plus reimbursements, shall become available on October 1, [2014] 2015, and shall remain available until September 30, [2015] 2016: *Provided, That, of the amount available under this heading, \$250,000,000, shall remain available until September 30, 2017. (Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.)*

Program and Financing (in millions of dollars)

| Identification code 36-0162-0-1-703 | | 2013 actual | 2014 est. | 2015 est. |
|---|--|-------------|-----------|-----------|
| Obligations by program activity: | | | | |
| 0001 | Ambulatory care | 1,905 | 1,473 | 1,337 |
| 0002 | Inpatient care | 759 | 964 | 1,098 |
| 0003 | Rehabilitation care | 53 | 59 | 67 |
| 0004 | Mental health care | 528 | 646 | 743 |
| 0005 | Long-term care | 401 | 488 | 554 |
| 0007 | Dental care | 64 | 82 | 97 |
| 0008 | CHAMPVA and other dependent programs | 6 | 5 | 5 |
| 0009 | Readjustment counseling | 27 | 29 | 32 |
| | | | | |
| 0091 | Total operating expenses | 3,743 | 3,746 | 3,933 |
| 0101 | Ambulatory care | 810 | 562 | 370 |
| 0102 | Inpatient care | 368 | 255 | 168 |
| 0103 | Rehabilitation care | 22 | 16 | 10 |
| 0104 | Mental health care | 258 | 178 | 118 |
| 0105 | Long-term care | 210 | 145 | 96 |
| 0107 | Dental care | 31 | 21 | 14 |
| 0109 | Readjustment counseling | 3 | 2 | 1 |
| | | | | |
| 0191 | Total capital investment | 1,702 | 1,179 | 777 |
| | | | | |
| 0799 | Total direct obligations | 5,445 | 4,925 | 4,710 |
| 0801 | Reimbursable program | 18 | 22 | 24 |
| | | | | |
| 0900 | Total new obligations | 5,463 | 4,947 | 4,734 |

Budgetary Resources:

| | | | | |
|--|---|-------|-------|-------|
| Unobligated balance: | | | | |
| 1000 | Unobligated balance brought forward, Oct 1 | 39 | 3 | 7 |
| Budget authority: | | | | |
| Appropriations, discretionary: | | | | |
| 1100 | Appropriation | 256 | 335 | 250 |
| 1120 | Appropriations transferred to other accts [36-0169] | -38 | -31 | -32 |
| 1121 | Appropriations transferred from other accts [36-0169] | 3 | | |
| 1160 | Appropriation, discretionary (total) | 221 | 304 | 218 |
| Advance appropriations, discretionary: | | | | |
| 1170 | Advance appropriation | 5,441 | 4,872 | 4,739 |
| 1173 | Advance appropriations permanently reduced | -252 | -250 | -250 |
| 1180 | Advanced appropriation, discretionary (total) | 5,189 | 4,622 | 4,489 |
| Spending authority from offsetting collections, discretionary: | | | | |
| 1700 | Collected | 18 | 25 | 25 |
| 1750 | Spending auth from offsetting collections, disc (total) | 18 | 25 | 25 |
| 1900 | Budget authority (total) | 5,428 | 4,951 | 4,732 |
| 1930 | Total budgetary resources available | 5,467 | 4,954 | 4,739 |
| Memorandum (non-add) entries: | | | | |
| 1940 | Unobligated balance expiring | -1 | | |
| 1941 | Unexpired unobligated balance, end of year | 3 | 7 | 5 |

Change in obligated balance:

| | | | | |
|-------------------------------|--|--------|--------|--------|
| Unpaid obligations: | | | | |
| 3000 | Unpaid obligations, brought forward, Oct 1 | 3,248 | 3,153 | 3,167 |
| 3010 | Obligations incurred, unexpired accounts | 5,463 | 4,947 | 4,734 |
| 3011 | Obligations incurred, expired accounts | -34 | | |
| 3020 | Outlays (gross) | -5,524 | -4,933 | -4,674 |
| 3050 | Unpaid obligations, end of year | 3,153 | 3,167 | 3,227 |
| Uncollected payments: | | | | |
| 3060 | Uncollected pymts, Fed sources, brought forward, Oct 1 | -1 | | |
| 3071 | Change in uncollected pymts, Fed sources, expired | 1 | | |
| Memorandum (non-add) entries: | | | | |
| 3100 | Obligated balance, start of year | 3,247 | 3,153 | 3,167 |
| 3200 | Obligated balance, end of year | 3,153 | 3,167 | 3,227 |

Budget authority and outlays, net:

| | | | | |
|---|---|-------|-------|-------|
| Discretionary: | | | | |
| 4000 | Budget authority, gross | 5,428 | 4,951 | 4,732 |
| Outlays, gross: | | | | |
| 4010 | Outlays from new discretionary authority | 3,468 | 3,708 | 3,542 |
| 4011 | Outlays from discretionary balances | 2,056 | 1,225 | 1,132 |
| 4020 | Outlays, gross (total) | 5,524 | 4,933 | 4,674 |
| Offsets against gross budget authority and outlays: | | | | |
| Offsetting collections (collected) from: | | | | |
| 4030 | Federal sources | -7 | -16 | -16 |
| 4033 | Non-Federal sources | -12 | -9 | -9 |
| 4040 | Offsets against gross budget authority and outlays (total) | -19 | -25 | -25 |
| Additional offsets against gross budget authority only: | | | | |
| 4052 | Offsetting collections credited to expired accounts | 1 | ..... | ..... |
| 4070 | Budget authority, net (discretionary) | 5,410 | 4,926 | 4,707 |
| 4080 | Outlays, net (discretionary) | 5,505 | 4,908 | 4,649 |
| 4180 | Budget authority, net (total) | 5,410 | 4,926 | 4,707 |

MEDICAL FACILITIES—Continued
Program and Financing—Continued

| Identification code 36–0162–0–1–703 | 2013 actual | 2014 est. | 2015 est. |
|-------------------------------------|-------------|-----------|-----------|
| 4190 Outlays, net (total) | 5,505 | 4,908 | 4,649 |

For 2016, the Budget requests advance appropriations of \$4.9 billion for Medical Facilities. This request for advance appropriations fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

For Medical Facilities, the Budget reflects the following appropriation funding from 2014 through 2016: the 2014 enacted advance appropriation of \$4.9 billion, augmented by \$85 million (as provided in P.L. 113–76); the 2015 appropriation request of \$4.7 billion; and the 2016 advance appropriation request of \$4.9 billion. Medical Facilities provides for the operations and maintenance of the capital infrastructure required to provide health care to the Nation's veterans. These costs include utilities, engineering, capital planning, leases, laundry services, grounds maintenance, trash removal, housekeeping, fire protection, pest management, facility repair and maintenance, and property disposition and acquisition.

Object Classification (in millions of dollars)

| Identification code 36–0162–0–1–703 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Direct obligations: | | | |
| Personnel compensation: | | | |
| 11.1 Full-time permanent | 1,084 | 1,058 | 1,091 |
| 11.3 Other than full-time permanent | 23 | 21 | 22 |
| 11.5 Other personnel compensation | 125 | 122 | 126 |
| 11.9 Total personnel compensation | 1,232 | 1,201 | 1,239 |
| 12.1 Civilian personnel benefits | 407 | 397 | 408 |
| 21.0 Employee travel | 4 | 3 | 1 |
| 21.0 All other | 28 | 28 | 27 |
| 22.0 Transportation of things | 16 | 17 | 15 |
| 23.1 Rental payments to GSA | 27 | 28 | 26 |
| 23.2 Rental payments to others | 457 | 546 | 652 |
| 23.3 Communications, utilities, and miscellaneous charges | 530 | 540 | 527 |
| 25.2 Other contractual services | 706 | 669 | 763 |
| 26.0 Medical supplies and materials | 336 | 317 | 275 |
| 31.0 Equipment | 139 | 143 | 109 |
| 32.0 Medical land and structures | 1,563 | 1,036 | 668 |
| 99.0 Direct obligations | 5,445 | 4,925 | 4,710 |
| 99.0 Reimbursable obligations | 18 | 22 | 24 |
| 99.9 Total new obligations | 5,463 | 4,947 | 4,734 |

Employment Summary

| Identification code 36–0162–0–1–703 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment | 23,151 | 22,328 | 22,328 |
| 2001 Reimbursable civilian full-time equivalent employment | 490 | 490 | 490 |

MEDICAL AND PROSTHETIC RESEARCH

For necessary expenses in carrying out programs of medical and prosthetic research and development as authorized by chapter 73 of title 38, United States Code, [\$585,664,000] \$588,922,000, plus reimbursements, shall remain available until September 30, [2015] 2016. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

| Identification code 36–0161–0–1–703 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0001 Bio-medical laboratory science research | 602 | 284 | 284 |
| 0002 Rehabilitation research | | 95 | 95 |
| 0003 Health services research | | 96 | 90 |

| | | | |
|--|-----|-----|-----|
| 0004 Clinical science research | 116 | 116 | |
| 0091 Total operating expenses | 602 | 591 | 585 |
| 0101 Bio-medical laboratory science research | 18 | 10 | |
| 0102 Rehabilitation research | 4 | 1 | |
| 0103 Health services research | 2 | 1 | |
| 0104 Clinical science research | 3 | 1 | |
| 0191 Total capital investment | 27 | 13 | |
| 0799 Total direct obligations | 602 | 618 | 598 |
| 0801 Reimbursable program | 36 | 40 | 40 |
| 0900 Total new obligations | 638 | 658 | 638 |

Budgetary Resources:

| | | | |
|--|-----|-----|-----|
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 102 | 80 | 43 |
| Budget authority: | | | |
| Appropriations, discretionary: | | | |
| 1100 Appropriation | 583 | 586 | 589 |
| 1130 Appropriations permanently reduced | –1 | | |
| 1160 Appropriation, discretionary (total) | 582 | 586 | 589 |
| Spending authority from offsetting collections, discretionary: | | | |
| 1700 Collected | 35 | 35 | 40 |
| 1701 Change in uncollected payments, Federal sources | 1 | | |
| 1750 Spending auth from offsetting collections, disc (total) | 36 | 35 | 40 |
| 1900 Budget authority (total) | 618 | 621 | 629 |
| 1930 Total budgetary resources available | 720 | 701 | 672 |
| Memorandum (non-add) entries: | | | |
| 1940 Unobligated balance expiring | –2 | | |
| 1941 Unexpired unobligated balance, end of year | 80 | 43 | 34 |

Change in obligated balance:

| | | | |
|---|------|------|------|
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | 211 | 271 | 318 |
| 3010 Obligations incurred, unexpired accounts | 638 | 658 | 638 |
| 3011 Obligations incurred, expired accounts | –7 | | |
| 3020 Outlays (gross) | –571 | –611 | –619 |
| 3050 Unpaid obligations, end of year | 271 | 318 | 337 |
| Uncollected payments: | | | |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 | | –2 | –2 |
| 3070 Change in uncollected pymts, Fed sources, unexpired | –1 | | |
| 3071 Change in uncollected pymts, Fed sources, expired | –1 | | |
| 3090 Uncollected pymts, Fed sources, end of year | –2 | –2 | –2 |
| Memorandum (non-add) entries: | | | |
| 3100 Obligated balance, start of year | 211 | 269 | 316 |
| 3200 Obligated balance, end of year | 269 | 316 | 335 |

Budget authority and outlays, net:

| | | | |
|--|-----|-----|-----|
| Discretionary: | | | |
| 4000 Budget authority, gross | 618 | 621 | 629 |
| Outlays, gross: | | | |
| 4010 Outlays from new discretionary authority | 342 | 442 | 448 |
| 4011 Outlays from discretionary balances | 229 | 169 | 171 |
| 4020 Outlays, gross (total) | 571 | 611 | 619 |
| Offsets against gross budget authority and outlays: | | | |
| Offsetting collections (collected) from: | | | |
| Federal sources | –22 | –35 | –40 |
| Non-Federal sources | –13 | | |
| 4040 Offsets against gross budget authority and outlays (total) | –35 | –35 | –40 |
| Additional offsets against gross budget authority only: | | | |
| 4050 Change in uncollected pymts, Fed sources, unexpired | –1 | | |
| 4070 Budget authority, net (discretionary) | 582 | 586 | 589 |
| 4080 Outlays, net (discretionary) | 536 | 576 | 579 |
| 4180 Budget authority, net (total) | 582 | 586 | 589 |
| 4190 Outlays, net (total) | 536 | 576 | 579 |

For 2015, the total budgetary resources of \$1.9 billion is comprised of \$589 million in direct appropriations, \$589 million in medical care support such as physicians' pay, utilities and other overhead, \$500 million in Federal and private sector grants, and \$185 million in other non-federal resources. The research program will support 3,491 full time equivalents through direct appropriation.

This account is an intramural program that has had outstanding success performing research that has led to critical clinical achievements that improve the health and quality of life for veterans and the Nation. VA is at the forefront of producing new

transformational approaches and technologies for preventing, diagnosing, and treating disease. VA research transforms medicine by engaging veterans as research volunteers and utilizing the results of that research in clinical care. Through technology, advancements, innovations, and information, research helps transform VA's health care into a leading example of medicine in the 21st Century.

In 2015, VA's research priorities will emphasize the critical needs of our newest veterans, specifically those who have served in Iraq and Afghanistan, while continuing to address the special health care needs of veterans. VA will continue to support studies dedicated to understanding chronic multi-symptom illness among Gulf War veterans and the long-term health effects of potentially hazardous substances to which they may have been exposed, including the development of a biorepository of blood samples for a wide range of future studies. These efforts will be tightly coordinated with related research undertaken by the Department of Defense.

Enhancing research on genomic medicine and continuing the Million Veteran Program (MVP) will be a major goal for VA Research in 2015. MVP, a groundbreaking genomic medicine program, seeks to collect genetic samples and general health information from one million veterans in the next 5 to 7 years. The program is on track to establish one of the largest genomic and health information research resources available in the world, which should help provide answers to many pressing medical questions and lead to improvements in care and prevention to veterans and the Nation. As of January 31, 2014, MVP had enrolled more than 241,000 veterans.

VA research will also support a wide array of research and development in engineering and technology to improve the lives of veterans with disabilities. Work includes both prosthetic systems that replace a lost limb, and those that activate residual or paralyzed nerves, muscles, and limbs.

A comprehensive research program supports VA's commitment to the health and care of the increasing number of women veterans. Recent areas of inquiry include studying how VA provides for women veterans' general and gender-specific health care needs, and understanding the experiences of women veterans while in service and their health risk factors later in life.

VA research will increase its emphasis on big data/bioinformatics. The goal is to improve the ability to extract knowledge from large, complex collections of digital data to solve some of the Nation's challenges. For VA, it has the potential to impact how VA handles veterans' data and for improving veterans' care. The Office of Research and Development's contribution to this initiative is in the area of bioinformatics, which involves developing and improving methods for storing, retrieving, and analyzing biological data.

The reach and scope of VA research is further expanded by collaborations with other Federal agencies, academic medical centers, nonprofit organizations, and commercial entities nationwide. Through VA's academic affiliations, as well as collaborations with other Federal agencies, VA research is fully integrated with the larger biomedical research community.

Veterans' health issues are addressed comprehensively in the following four program divisions and the medical care research support required for these programs:

Biomedical laboratory.—Supports preclinical research to understand life processes from a molecular, genomic, and physiological level in regard to diseases affecting veterans.

Clinical science.—Administers investigations (i.e., human subject research such as drug, surgical, single subject, pilot, and

multi-center cooperative studies, as well as feasibility trials) aimed at instituting new, more effective clinical care.

Health services.—Supports studies to identify and promote effective and efficient strategies to improve the delivery of health care to veterans.

Rehabilitation.—Develops novel approaches to restoring veterans with traumatic amputation, central nervous system injuries, loss of sight and/or hearing, or other physical and cognitive impairments to full and productive lives.

VA's Medical and Prosthetic Research programs are included in the Federal Research and Development (R&D) budget.

SUMMARY OF PROGRAM RESOURCES

| | [in millions of dollars] | | |
|--|--------------------------|--------------|--------------|
| | 2013 actual | 2014 est. | 2015 est. |
| Medical and prosthetic research appropriation | 582 | 586 | 589 |
| Federal resources (includes VA Medical Care support funding) | 1,067 | 1,101 | 1,089 |
| Other non-federal resources | 163 | 195 | 185 |
| Total program resources | 1,812 | 1,882 | 1,863 |

Object Classification (in millions of dollars)

| Identification code 36-0161-0-1-703 | | 2013 actual | 2014 est. | 2015 est. |
|-------------------------------------|--|-------------|-----------|-----------|
| Direct obligations: | | | | |
| Personnel compensation: | | | | |
| 11.1 | Full-time permanent | 174 | 177 | 177 |
| 11.3 | Other than full-time permanent | 15 | 15 | 15 |
| 11.5 | Other personnel compensation | 40 | 41 | 41 |
| | | | | |
| 11.9 | Total personnel compensation | 229 | 233 | 233 |
| 12.1 | Civilian personnel benefits | 73 | 74 | 73 |
| 21.0 | Employee travel | 3 | 3 | 3 |
| 23.3 | Communications, utilities, and miscellaneous charges | 1 | 1 | 1 |
| 24.0 | Printing and reproduction | 1 | 1 | 1 |
| 25.2 | Other services from non-Federal sources | 220 | 212 | 212 |
| 26.0 | Supplies and materials | 38 | 40 | 38 |
| 31.0 | Equipment | 37 | 54 | 37 |
| | | | | |
| 99.0 | Direct obligations | 602 | 618 | 598 |
| 99.0 | Reimbursable obligations | 36 | 40 | 40 |
| | | | | |
| 99.9 | Total new obligations | 638 | 658 | 638 |

Employment Summary

| Identification code 36-0161-0-1-703 | | 2013 actual | 2014 est. | 2015 est. |
|-------------------------------------|---|-------------|-----------|-----------|
| 1001 | Direct civilian full-time equivalent employment | 2,964 | 3,010 | 3,010 |
| 2001 | Reimbursable civilian full-time equivalent employment | 481 | 481 | 481 |

JOINT DEPARTMENT OF DEFENSE-DEPARTMENT OF VETERANS AFFAIRS MEDICAL FACILITY DEMONSTRATION FUND

Program and Financing (in millions of dollars)

| Identification code 36-0169-0-1-703 | | 2013 actual | 2014 est. | 2015 est. |
|---|--|-------------|-----------|-----------|
| Obligations by program activity: | | | | |
| 0001 | Direct program activity | 377 | 406 | 414 |
| 0801 | Reimbursable program activity | 9 | 11 | 11 |
| 0900 | Total new obligations | 386 | 417 | 425 |
| Budgetary Resources: | | | | |
| Unobligated balance: | | | | |
| 1000 | Unobligated balance brought forward, Oct 1 | 7 | 7 | 6 |
| Budget authority: | | | | |
| Appropriations, discretionary: | | | | |
| 1120 | Appropriations transferred to other accts [36-0162] | -3 | | |
| 1121 | Appropriations transferred from other accts [36-0162] | 38 | 31 | 32 |
| 1121 | Appropriations transferred from other accts [36-0152] | 25 | 26 | 26 |
| 1121 | Appropriations transferred from other accts [36-0160] | 178 | 183 | 187 |
| 1121 | Appropriations transferred from other accts [36-0167] | 7 | 7 | 7 |
| 1121 | Appropriations transferred from other accts [97-0130] | 118 | 143 | 147 |
| 1121 | Appropriations transferred from other accts [36-5287] | 16 | 16 | 17 |
| 1160 | Appropriation, discretionary (total) | 379 | 406 | 416 |

JOINT DEPARTMENT OF DEFENSE-DEPARTMENT OF VETERANS AFFAIRS MEDICAL
FACILITY DEMONSTRATION FUND—Continued
Program and Financing—Continued

| Identification code 36-0169-0-1-703 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| 1700 Spending authority from offsetting collections, discretionary: Collected | 8 | 10 | 7 |
| 1750 Spending auth from offsetting collections, disc (total) | 8 | 10 | 7 |
| 1900 Budget authority (total) | 387 | 416 | 423 |
| 1930 Total budgetary resources available | 394 | 423 | 429 |
| Memorandum (non-add) entries: | | | |
| 1940 Unobligated balance expiring | -1 | | |
| 1941 Unexpired unobligated balance, end of year | 7 | 6 | 4 |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | 65 | 83 | 73 |
| 3010 Obligations incurred, unexpired accounts | 386 | 417 | 425 |
| 3011 Obligations incurred, expired accounts | -10 | | |
| 3020 Outlays (gross) | -358 | -427 | -438 |
| 3050 Unpaid obligations, end of year | 83 | 73 | 60 |
| Memorandum (non-add) entries: | | | |
| 3100 Obligated balance, start of year | 65 | 83 | 73 |
| 3200 Obligated balance, end of year | 83 | 73 | 60 |
| Budget authority and outlays, net: | | | |
| Discretionary: | | | |
| 4000 Budget authority, gross | 387 | 416 | 423 |
| Outlays, gross: | | | |
| 4010 Outlays from new discretionary authority | 310 | 375 | 381 |
| 4011 Outlays from discretionary balances | 48 | 52 | 57 |
| 4020 Outlays, gross (total) | 358 | 427 | 438 |
| Offsets against gross budget authority and outlays: | | | |
| Offsetting collections (collected) from: | | | |
| 4030 Federal sources | -7 | -8 | -5 |
| 4033 Non-Federal sources | -1 | -2 | -2 |
| 4040 Offsets against gross budget authority and outlays (total) | -8 | -10 | -7 |
| 4070 Budget authority, net (discretionary) | 379 | 406 | 416 |
| 4080 Outlays, net (discretionary) | 350 | 417 | 431 |
| 4180 Budget authority, net (total) | 379 | 406 | 416 |
| 4190 Outlays, net (total) | 350 | 417 | 431 |

The Department of Veterans Affairs (VA) and the Department of Defense (DOD) will each contribute funding to the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund, established by section 1704 of Public Law 111-84, the National Defense Authorization Act for Fiscal Year 2010. This funding will support the continuing operations of the Captain James A. Lovell Federal Health Care Center (FHCC), which opened on December 20, 2010. In 2014 and 2015, VA expects to transfer funds from the Medical Services, Medical Support and Compliance, Medical Facilities, and Information Technology Systems accounts, while DOD expects to transfer funds from the Defense Health Program account.

Object Classification (in millions of dollars)

| Identification code 36-0169-0-1-703 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Direct obligations: | | | |
| 11.1 Personnel compensation: Full-time permanent | 170 | 199 | 203 |
| 12.1 Civilian personnel benefits | 38 | 33 | 34 |
| 25.1 Advisory and assistance services | 75 | 73 | 75 |
| 26.0 Supplies and materials | 57 | 63 | 64 |
| 31.0 Equipment | 10 | 11 | 11 |
| 32.0 Land and structures | 27 | 27 | 27 |
| 99.0 Direct obligations | 377 | 406 | 414 |
| 99.0 Reimbursable obligations | 9 | 11 | 11 |
| 99.9 Total new obligations | 386 | 417 | 425 |

Employment Summary

| Identification code 36-0169-0-1-703 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment | 2,016 | 2,104 | 2,136 |

MEDICAL CARE COLLECTIONS FUND

Program and Financing (in millions of dollars)

| Identification code 36-5287-0-2-703 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Budgetary Resources: | | | |
| Budget authority: | | | |
| Appropriations, discretionary: | | | |
| 1101 Appropriation (special or trust fund) | 2,903 | 2,935 | 3,065 |
| 1120 Appropriations transferred to other accts [36-0160] | -2,887 | -2,919 | -3,048 |
| 1120 Appropriations transferred to other accts [36-0169] | -16 | -16 | -17 |

VA has the authority to collect co-payments, which are deposited into the Medical Care Collections Fund (MCCF) receipt account. As allowed by the provisions of the appropriations Act, these receipts are transferred to the Medical Services appropriation and the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund (Joint Demonstration Fund) where they remain available until expended for the purposes of this account. In 2013, \$2.9 billion was collected in the MCCF receipt account and transferred to the Medical Services appropriation and Joint Demonstration Fund to provide health care to our veterans. These collections consist of co-payments from veterans for inpatient, outpatient, and nursing home care, and prescribed medications; third-party insurance payments from veterans for nonservice-connected conditions; and collections from enhanced-use leases, the Compensated Work Therapy Program, Compensation and Living Expensed Program, and the Parking Program.

CANTEEN SERVICE REVOLVING FUND

Program and Financing (in millions of dollars)

| Identification code 36-4014-0-3-705 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0801 Reimbursable operating expenses | 272 | 272 | 278 |
| 0802 Reimbursable direct operations | 155 | 155 | 160 |
| 0810 Reimbursable capital investment: Sales program: Purchase of equipment and leasehold | 18 | 18 | 17 |
| 0900 Total new obligations | 445 | 445 | 455 |
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 16 | 9 | 14 |
| Budget authority: | | | |
| Spending authority from offsetting collections, mandatory: | | | |
| 1800 Collected | 438 | 447 | 457 |
| 1801 Change in uncollected payments, Federal sources | | 3 | 3 |
| 1850 Spending auth from offsetting collections, mand (total) | 438 | 450 | 460 |
| 1930 Total budgetary resources available | 454 | 459 | 474 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 9 | 14 | 19 |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | 12 | 35 | 30 |
| 3010 Obligations incurred, unexpired accounts | 445 | 445 | 455 |
| 3020 Outlays (gross) | -422 | -450 | -460 |
| 3050 Unpaid obligations, end of year | 35 | 30 | 25 |
| Uncollected payments: | | | |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 | -2 | -2 | -5 |
| 3070 Change in uncollected pymts, Fed sources, unexpired | | -3 | -3 |
| 3090 Uncollected pymts, Fed sources, end of year | -2 | -5 | -8 |

| | | | | |
|---|---|------|------|------|
| Memorandum (non-add) entries: | | | | |
| 3100 | Obligated balance, start of year | 10 | 33 | 25 |
| 3200 | Obligated balance, end of year | 33 | 25 | 17 |
| Budget authority and outlays, net: | | | | |
| Mandatory: | | | | |
| 4090 | Budget authority, gross | 438 | 450 | 460 |
| Outlays, gross: | | | | |
| 4100 | Outlays from new mandatory authority | 395 | 445 | 454 |
| 4101 | Outlays from mandatory balances | 27 | 5 | 6 |
| 4110 | Outlays, gross (total) | 422 | 450 | 460 |
| Offsets against gross budget authority and outlays: | | | | |
| Offsetting collections (collected) from: | | | | |
| 4120 | Federal sources | —1 | —1 | —1 |
| 4123 | Non-Federal sources | —438 | —446 | —456 |
| 4130 | Offsets against gross budget authority and outlays (total) | —438 | —447 | —457 |
| Additional offsets against gross budget authority only: | | | | |
| 4140 | Change in uncollected pymts, Fed sources, unexpired | —3 | —3 | —3 |
| 4170 | Outlays, net (mandatory) | —16 | 3 | 3 |
| 4190 | Outlays, net (total) | —16 | 3 | 3 |

The Veterans Canteen Service was established to furnish, at reasonable prices, meals, merchandise, and services necessary for the comfort and well-being of veterans in VA medical facilities.

Financing.— Operations will be financed from current revenues.

Object Classification (in millions of dollars)

| | | | | |
|---|---|-----|-----|-----|
| Identification code 36-4014-0-3-705 | | | | |
| 2013 actual 2014 est. 2015 est. | | | | |
| Reimbursable obligations: | | | | |
| Personnel compensation: | | | | |
| 11.1 | Full-time permanent | 124 | 124 | 126 |
| 11.3 | Other than full-time permanent | 5 | 5 | 5 |
| 11.9 | Total personnel compensation | 129 | 129 | 131 |
| 12.1 | Civilian personnel benefits | 30 | 30 | 31 |
| 21.0 | Travel and transportation of persons | 2 | 2 | 2 |
| 25.2 | Other services from non-Federal sources | 6 | 6 | 6 |
| 26.0 | Supplies and materials | 268 | 268 | 274 |
| 31.0 | Equipment | 10 | 10 | 11 |
| 99.9 | Total new obligations | 445 | 445 | 455 |

Employment Summary

| | | | | |
|---|---|-------|-------|-------|
| Identification code 36-4014-0-3-705 | | | | |
| 2013 actual 2014 est. 2015 est. | | | | |
| 2001 | Reimbursable civilian full-time equivalent employment | 3,307 | 3,375 | 3,425 |

MEDICAL CENTER RESEARCH ORGANIZATIONS

Program and Financing (in millions of dollars)

| | | | | |
|--|---|------|------|------|
| Identification code 36-4026-0-3-703 | | | | |
| 2013 actual 2014 est. 2015 est. | | | | |
| Obligations by program activity: | | | | |
| 0801 | Operating expenses | 275 | 252 | 253 |
| Budgetary Resources: | | | | |
| Unobligated balance: | | | | |
| 1000 | Unobligated balance brought forward, Oct 1 | 10 | 10 | 10 |
| Budget authority: | | | | |
| Spending authority from offsetting collections, mandatory: | | | | |
| 1800 | Collected | 285 | 252 | 253 |
| 1850 | Spending auth from offsetting collections, mand (total) | 285 | 252 | 253 |
| 1930 | Total budgetary resources available | 285 | 262 | 263 |
| Memorandum (non-add) entries: | | | | |
| 1941 | Unexpired unobligated balance, end of year | 10 | 10 | 10 |
| Change in obligated balance: | | | | |
| Unpaid obligations: | | | | |
| 3000 | Unpaid obligations, brought forward, Oct 1 | 10 | — | — |
| 3010 | Obligations incurred, unexpired accounts | 275 | 252 | 253 |
| 3020 | Outlays (gross) | —285 | —252 | —253 |
| Memorandum (non-add) entries: | | | | |
| 3100 | Obligated balance, start of year | 10 | — | — |

Budget authority and outlays, net:

| | | | | |
|---|---|------|------|------|
| Mandatory: | | | | |
| 4090 | Budget authority, gross | 285 | 252 | 253 |
| Outlays, gross: | | | | |
| 4100 | Outlays from new mandatory authority | 275 | 252 | 253 |
| 4101 | Outlays from mandatory balances | 10 | — | — |
| 4110 | Outlays, gross (total) | 285 | 252 | 253 |
| Offsets against gross budget authority and outlays: | | | | |
| Offsetting collections (collected) from: | | | | |
| 4120 | Federal sources | —200 | —214 | —253 |
| 4123 | Non-Federal sources | —85 | —38 | — |
| 4130 | Offsets against gross budget authority and outlays (total) | —285 | —252 | —253 |

These nonprofit corporations provide a flexible funding mechanism for the conduct of approved research at Department of Veterans Affairs medical centers. These organizations will derive funds to operate various research activities from Federal and non-Federal sources. No appropriation is required to support these activities.

Object Classification (in millions of dollars)

| | | | | |
|---|---|-----|-----|-----|
| Identification code 36-4026-0-3-703 | | | | |
| 2013 actual 2014 est. 2015 est. | | | | |
| Reimbursable obligations: | | | | |
| 21.0 | Travel and transportation of persons | 9 | 9 | 9 |
| 25.2 | Other services from non-Federal sources | 235 | 212 | 213 |
| 26.0 | Supplies and materials | 22 | 22 | 22 |
| 31.0 | Equipment | 9 | 9 | 9 |
| 99.9 | Total new obligations | 275 | 252 | 253 |

Trust Funds

GENERAL POST FUND, NATIONAL HOMES

Special and Trust Fund Receipts (in millions of dollars)

| | | | | |
|---|---|-----|-----|-----|
| Identification code 36-8180-0-7-705 | | | | |
| 2013 actual 2014 est. 2015 est. | | | | |
| 0100 | Balance, start of year | — | — | — |
| Receipts: | | | | |
| 0220 | General Post Fund, National Homes, Deposits | 30 | 30 | 31 |
| 0240 | General Post Fund, National Homes, Interest on Investments | 1 | 2 | 2 |
| 0299 | Total receipts and collections | 31 | 32 | 33 |
| 0400 | Total: Balances and collections | 31 | 32 | 33 |
| Appropriations: | | | | |
| 0500 | General Post Fund, National Homes | —31 | —32 | —33 |
| 0799 | Balance, end of year | — | — | — |

Program and Financing (in millions of dollars)

| | | | | |
|---|---|-----|-----|-----|
| Identification code 36-8180-0-7-705 | | | | |
| 2013 actual 2014 est. 2015 est. | | | | |
| Obligations by program activity: | | | | |
| 0001 | Religious, recreational, and entertainment activities | 19 | 24 | 25 |
| 0003 | Therapeutic residence maintenance | — | 1 | 1 |
| 0900 | Total new obligations | 19 | 25 | 26 |
| Budgetary Resources: | | | | |
| Unobligated balance: | | | | |
| 1000 | Unobligated balance brought forward, Oct 1 | 83 | 95 | 102 |
| Budget authority: | | | | |
| Appropriations, mandatory: | | | | |
| 1201 | Appropriation (special or trust fund) | 31 | 32 | 33 |
| 1260 | Appropriations, mandatory (total) | 31 | 32 | 33 |
| 1930 | Total budgetary resources available | 114 | 127 | 135 |
| Memorandum (non-add) entries: | | | | |
| 1941 | Unexpired unobligated balance, end of year | 95 | 102 | 109 |
| Change in obligated balance: | | | | |
| Unpaid obligations: | | | | |
| 3000 | Unpaid obligations, brought forward, Oct 1 | 3 | 2 | 7 |
| 3010 | Obligations incurred, unexpired accounts | 19 | 25 | 26 |
| 3020 | Outlays (gross) | —20 | —20 | —21 |

GENERAL POST FUND, NATIONAL HOMES—Continued
Program and Financing—Continued

| Identification code 36–8180–0–7–705 | | 2013 actual | 2014 est. | 2015 est. |
|---|---|-------------|-----------|-----------|
| 3050 | Unpaid obligations, end of year | 2 | 7 | 12 |
| Memorandum (non-add) entries: | | | | |
| 3100 | Obligated balance, start of year | 3 | 2 | 7 |
| 3200 | Obligated balance, end of year | 2 | 7 | 12 |
| Budget authority and outlays, net: | | | | |
| Mandatory: | | | | |
| 4090 | Budget authority, gross | 31 | 32 | 33 |
| Outlays, gross: | | | | |
| 4100 | Outlays from new mandatory authority | | 19 | 20 |
| 4101 | Outlays from mandatory balances | 20 | 1 | 1 |
| 4110 | Outlays, gross (total) | 20 | 20 | 21 |
| 4180 | Budget authority, net (total) | 31 | 32 | 33 |
| 4190 | Outlays, net (total) | 20 | 20 | 21 |
| Memorandum (non-add) entries: | | | | |
| 5000 | Total investments, SOY: Federal securities: Par value | 63 | 86 | 71 |
| 5001 | Total investments, EOY: Federal securities: Par value | 86 | 71 | 54 |

This fund consists of gifts, bequests, and proceeds from the sale of property left in the care of the facilities by former beneficiaries; patients' fund balances; and proceeds from the sale of effects of beneficiaries who die leaving no heirs or without having otherwise disposed of their estate. Such funds are used to promote the comfort and welfare of veterans at hospitals, nursing homes, and domiciliaries where no general appropriation is available. Public Law 102–54 authorizes compensation work therapy and therapeutic transitional housing and loan programs to be funded from the General Post Fund. (38 U.S.C. chs. 83 and 85.)

Object Classification (in millions of dollars)

| Identification code 36–8180–0–7–705 | | 2013 actual | 2014 est. | 2015 est. |
|-------------------------------------|---|-------------|-----------|-----------|
| Direct obligations: | | | | |
| 25.2 | Other services from non-Federal sources | 6 | 9 | 10 |
| 26.0 | Supplies and materials | 11 | 13 | 13 |
| 31.0 | Equipment | 2 | 2 | 2 |
| 32.0 | Land and structures | | 1 | 1 |
| 99.9 | Total new obligations | 19 | 25 | 26 |

BENEFITS PROGRAMS

Federal Funds

VETERANS BENEFITS ADMINISTRATION

COMPENSATION AND PENSIONS

(INCLUDING TRANSFER OF FUNDS)

For the payment of compensation benefits to or on behalf of veterans and a pilot program for disability examinations as authorized by section 107 and chapters 11, 13, 18, 51, 53, 55, and 61 of title 38, United States Code; pension benefits to or on behalf of veterans as authorized by chapters 15, 51, 53, 55, and 61 of title 38, United States Code; and burial benefits, the Reinstated Entitlement Program for Survivors, emergency and other officers' retirement pay, adjusted-service credits and certificates, payment of premiums due on commercial life insurance policies guaranteed under the provisions of title IV of the Servicemembers Civil Relief Act (50 U.S.C. App. 541 et seq.) and for other benefits as authorized by sections 107, 1312, 1977, and 2106, and chapters 23, 51, 53, 55, and 61 of title 38, United States Code, **[\$71,476,104,000] \$78,687,709,000**, to remain available until expended: *Provided*, That not to exceed **[\$17,049,000] \$15,430,000** of the amount appropriated under this heading shall be reimbursed to "General Operating Expenses, Veterans Benefits Administration" and "Information Technology Systems" for necessary expenses in implementing the provisions of chapters 51, 53, and 55 of title 38, United States Code, the funding source for which is specifically provided as the "Compensation and Pensions" appropriation: *Provided*

further, That such sums as may be earned on an actual qualifying patient basis, shall be reimbursed to "Medical Care Collections Fund" to augment the funding of individual medical facilities for nursing home care provided to pensioners as authorized. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

| Identification code 36–0102–0–1–701 | | 2013 actual | 2014 est. | 2015 est. |
|---|---|-------------|-----------|-----------|
| Obligations by program activity: | | | | |
| 0101 | Veterans | 53,638 | 60,372 | 65,527 |
| 0102 | Survivors | 5,831 | 6,206 | 6,646 |
| 0191 | Compensation sub-total | 59,469 | 66,578 | 72,173 |
| 0200 | Other compensation expenses | 59,469 | 66,578 | 72,173 |
| 0201 | Chapter 18 | 21 | 21 | 22 |
| 0202 | Clothing allowance | 94 | 107 | 116 |
| 0203 | Misc assistance (EAI, SAFD) | 10 | 11 | 11 |
| 0204 | Medical exam pilot program | 210 | 234 | 235 |
| 0205 | OBRA payment to VBA and IT | 2 | 4 | 3 |
| 0206 | Reinstated entitlement program for survivors | 3 | 4 | 4 |
| 0291 | Total other compensation expenses | 340 | 381 | 391 |
| 0293 | Total compensation | 59,809 | 66,959 | 72,564 |
| 0302 | Veterans | 3,597 | 3,701 | 3,841 |
| 0303 | Survivors | 1,589 | 1,785 | 2,004 |
| 0391 | Pensions sub total | 5,186 | 5,486 | 5,845 |
| 0401 | Reimbursements to GOE, IT and VHA | 9 | 16 | 15 |
| 0492 | Total pensions | 5,195 | 5,502 | 5,860 |
| 0502 | Burial allowance | 34 | 39 | 41 |
| 0503 | Burial plots | 19 | 23 | 25 |
| 0504 | Service-connected deaths | 49 | 52 | 56 |
| 0505 | Burial flags | 19 | 21 | 21 |
| 0506 | Headstones and markers | 67 | 78 | 85 |
| 0508 | Graveliners | 3 | 9 | 10 |
| 0509 | Pre-Placed Crypts | 9 | 15 | 26 |
| 0591 | Total burial program | 200 | 237 | 264 |
| 0900 | Total new obligations (object class 42.0) | 65,204 | 72,698 | 78,688 |
| Budgetary Resources: | | | | |
| Unobligated balance: | | | | |
| 1000 | Unobligated balance brought forward, Oct 1 | 5,001 | 1,222 | |
| Budget authority: | | | | |
| Appropriations, mandatory: | | | | |
| 1200 | Appropriation | 60,600 | 71,476 | 78,688 |
| 1221 | Appropriations transferred from other accts [36–0137] | 825 | | |
| 1260 | Appropriations, mandatory (total) | 61,425 | 71,476 | 78,688 |
| 1930 | Total budgetary resources available | 66,426 | 72,698 | 78,688 |
| Memorandum (non-add) entries: | | | | |
| 1941 | Unexpired unobligated balance, end of year | 1,222 | | |

Change in obligated balance:

| | | | | |
|-------------------------------|--|---------|---------|---------|
| Unpaid obligations: | | | | |
| 3000 | Unpaid obligations, brought forward, Oct 1 | 4,691 | 5,136 | 5,849 |
| 3010 | Obligations incurred, unexpired accounts | 65,204 | 72,698 | 78,688 |
| 3020 | Outlays (gross) | –64,759 | –71,985 | –77,916 |
| 3050 | Unpaid obligations, end of year | 5,136 | 5,849 | 6,621 |
| Memorandum (non-add) entries: | | | | |
| 3100 | Obligated balance, start of year | 4,691 | 5,136 | 5,849 |
| 3200 | Obligated balance, end of year | 5,136 | 5,849 | 6,621 |

Budget authority and outlays, net:

| | | | | |
|-----------------|--|--------|--------|--------|
| Mandatory: | | | | |
| 4090 | Budget authority, gross | 61,425 | 71,476 | 78,688 |
| Outlays, gross: | | | | |
| 4100 | Outlays from new mandatory authority | 55,067 | 65,627 | 72,067 |
| 4101 | Outlays from mandatory balances | 9,692 | 6,358 | 5,849 |
| 4110 | Outlays, gross (total) | 64,759 | 71,985 | 77,916 |
| 4180 | Budget authority, net (total) | 61,425 | 71,476 | 78,688 |
| 4190 | Outlays, net (total) | 64,759 | 71,985 | 77,916 |

Summary of Budget Authority and Outlays (in millions of dollars)

| | | 2013 actual | 2014 est. | 2015 est. |
|------------------------|--|-------------|-----------|-----------|
| Enacted/requested: | | | | |
| Budget Authority | | 61,425 | 71,476 | 78,688 |
| Outlays | | 64,759 | 71,985 | 77,916 |

Legislative proposal, subject to PAYGO:

| | | | |
|------------------------|--------|--------|--------|
| Budget Authority ..... | ..... | ..... | -27 |
| Outlays ..... | ..... | ..... | -27 |
| Total: | | | |
| Budget Authority | 61,425 | 71,476 | 78,661 |
| Outlays | 64,759 | 71,985 | 77,889 |

WORKLOAD

| | | | |
|------------------------------|-------------|-----------|-----------|
| Compensation: | 2013 actual | 2014 est. | 2015 est. |
| Rating-Related Actions | 1,017,513 | 1,089,253 | 1,297,601 |
| Non Rating Actions | 477,049 | 677,049 | 677,049 |
| Pension: | | | |
| Rating-Related Actions | 151,572 | 159,742 | 159,892 |
| Non Rating Actions | 666,300 | 698,970 | 686,628 |

This appropriation provides for the payment of compensation, pension, and burial benefits to veterans and survivors.

Compensation is paid to veterans for disabilities incurred in or aggravated during active military service. Dependency and Indemnity Compensation is paid to survivors of servicepersons or veterans whose death occurred while on active duty or as a result of service-connected disabilities. Compensation and vocational rehabilitation is provided to the children of Vietnam veterans who were born with certain birth defects. The Secretary may pay a clothing allowance to each veteran who uses a prescribed medication for a service-connected skin condition or wears a prosthetic or orthopedic appliance (including a wheelchair) which, in the judgment of the Secretary, tends to damage or tear the clothing of such veteran.

Miscellaneous benefits provided for are:

(a) payments for claims made pursuant to the provision of the World War Adjusted Compensation Act of 1924, as amended;

(b) a special allowance (38 U.S.C. 1312) to dependents of certain Veterans who died after December 31, 1956, but who were not fully and currently insured under the Social Security Act; and

(c) payments authorized by the Equal Access to Justice Act.

The appropriation also provides for a program to allow VA to perform income matches for certain compensation recipients.

In accordance with Public Law 97-377, the Reinstated Entitlement Program for Survivors (REPS) program restores Social Security benefits to certain surviving spouses or children of veterans who died of service-connected causes.

Legislation is proposed to provide a cost-of-living adjustment comparable to the annual social security increase to recipients of disability compensation, dependency and indemnity compensation, and clothing allowances. The increase, effective with payments made on January 1, 2015, is expected to be 1.4 percent.

AVERAGE NUMBER OF COMPENSATION CASES AND PAYMENTS

| | | | |
|--|-------------|-----------|-----------|
| | 2013 actual | 2014 est. | 2015 est. |
| Veterans: | | | |
| Cases | 3,633,155 | 3,903,412 | 4,186,547 |
| Average payment per case, per year | \$14,763 | \$15,467 | \$15,652 |
| Total obligations (in millions) | \$53,638 | \$60,372 | \$65,527 |
| Survivors: | | | |
| Cases | 358,157 | 368,796 | 382,080 |
| Average payment per case, per year | \$16,280 | \$16,828 | \$17,393 |
| Total obligations (in millions) | \$5,831 | \$6,206 | \$6,646 |
| Chapter 18: | | | |
| Children | 1,186 | 1,188 | 1,190 |
| Average payment per case, per year | \$17,616 | \$17,880 | \$18,130 |
| Total obligations (in millions) | \$21 | \$21 | \$22 |
| Clothing allowance: | | | |
| Number of veterans | 125,303 | 134,624 | 144,389 |
| Average payment per case, per year | \$753 | \$792 | \$801 |
| Total obligations (in millions) | \$94 | \$107 | \$116 |

Special Allowance for Dependents:

| | | | |
|---------------------------------------|----------|----------|----------|
| Cases | 50 | 50 | 50 |
| Average benefit | \$2,714 | \$2,755 | \$2,794 |
| Total obligations (in millions) | \$0 | \$0 | \$0 |
| Equal Access to Justice Act: | | | |
| Cases | 2,089 | 2,089 | 2,089 |
| Average benefit | \$4,908 | \$4,982 | \$5,052 |
| Total Obligations (in millions) | \$10 | \$10 | \$11 |
| REPS: | | | |
| Cases | 137 | 195 | 194 |
| Average benefit | \$25,081 | \$22,623 | \$22,662 |
| Total Obligations (in millions) | \$3 | \$4 | \$4 |

Pension benefits may be paid to veterans or their survivors. A veteran's entitlement is based on active duty service of a specific length (normally 90 days or more) during a designated war period, disabilities considered permanent and total, and countable income below established levels. There is no disability requirement for survivor cases or veterans age 65 or older. Income support is provided at established benefit levels.

An automatic annual cost-of-living increase comparable to the annual social security increase is provided for those pensioners in the improved program and to parents receiving dependency and indemnity compensation. The increase, effective with payments made on January 1, 2015, is expected to be 1.4 percent.

AVERAGE NUMBER OF PENSION CASES AND PAYMENTS

| | | | |
|--|-------------|-----------|-----------|
| | 2013 actual | 2014 est. | 2015 est. |
| Veterans: | | | |
| Cases | 308,995 | 308,460 | 308,715 |
| Average payment per case, per year | \$11,639 | \$12,000 | \$12,444 |
| Total obligations (in millions) | \$3,597 | \$3,701 | \$3,841 |
| Survivors: | | | |
| Cases | 206,952 | 208,785 | 210,635 |
| Average payment per case, per year | \$7,680 | \$8,547 | \$9,513 |
| Total obligations (in millions) | \$1,589 | \$1,785 | \$2,004 |

Burial benefits in FY 2014 provide for: (a) the payment of an allowance of \$734 (plus transportation charges where death occurs under VA care) to reimburse, in part, the burial and funeral expense of an eligible deceased veteran; (b) the payment of \$734 for a plot allowance where an eligible veteran is not buried in a national cemetery or other cemetery under the jurisdiction of the United States; (c) the payment of a burial allowance of up to \$2,000 when a veteran dies as a result of a service-connected disability; (d) furnishing a flag to drape the casket of each deceased veteran entitled thereto; (e) furnishing a headstone or marker for the grave of a veteran and, in certain cases, eligible dependents; and (f) authority to provide outer burial receptacles in the National Cemetery Administration.

NUMBER OF BURIAL BENEFITS

| | | | |
|--------------------------------|-------------|-----------|-----------|
| | 2013 actual | 2014 est. | 2015 est. |
| Burial allowance | 60,630 | 60,798 | 64,049 |
| Burial plot | 31,071 | 31,157 | 32,823 |
| Service-connected deaths | 25,823 | 25,851 | 27,891 |
| Burial flags | 519,730 | 500,010 | 497,644 |
| Headstones and markers | 358,572 | 351,953 | 362,885 |
| Graveliners | 28,538 | 27,310 | 27,053 |
| Preplaced crypts | 38,598 | 42,000 | 71,850 |

COMPENSATION AND PENSIONS

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

| | | | |
|--|-------------|-----------|-----------|
| Identification code 36-0102-4-1-701 | 2013 actual | 2014 est. | 2015 est. |
| Obligations by program activity: | | | |
| 0101 Adjustments to Compensation Program ..... | ..... | ..... | -30 |

COMPENSATION AND PENSIONS—Continued
Program and Financing—Continued

| Identification code 36–0102–4–1–701 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| 0105 Expand Burial benefits | | | 3 |
| 0900 Total new obligations (object class 42.0) | | | –27 |
| Budgetary Resources: | | | |
| Budget authority: | | | |
| Appropriations, mandatory: | | | |
| 1200 Appropriation | | | –27 |
| 1260 Appropriations, mandatory (total) | | | –27 |
| 1930 Total budgetary resources available | | | –27 |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3010 Obligations incurred, unexpired accounts | | | –27 |
| 3020 Outlays (gross) | | | 27 |
| Budget authority and outlays, net: | | | |
| Mandatory: | | | |
| 4090 Budget authority, gross | | | –27 |
| Outlays, gross: | | | |
| 4100 Outlays from new mandatory authority | | | –27 |
| 4180 Budget authority, net (total) | | | –27 |
| 4190 Outlays, net (total) | | | –27 |

READJUSTMENT BENEFITS

For the payment of readjustment and rehabilitation benefits to or on behalf of veterans as authorized by chapters 21, 30, 31, 33, 34, 35, 36, 39, 41, 51, 53, 55, and 61 of title 38, United States Code, [and for the payment of benefits under the Veterans Retraining Assistance Program, \$13,135,898,000] \$14,761,862,000, to remain available until expended: *Provided*, That expenses for rehabilitation program services and assistance which the Secretary is authorized to provide under subsection (a) of section 3104 of title 38, United States Code, other than under paragraphs (1), (2), (5), and (11) of that subsection, shall be charged to this account. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

| Identification code 36–0137–0–1–702 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0101 Sons and daughters | 419 | 450 | 472 |
| 0102 Spouses | 64 | 67 | 69 |
| 0191 Total education and training | 483 | 517 | 541 |
| 0201 Vocational rehabilitation training | 564 | 617 | 675 |
| 0202 Subsistence allowance | 367 | 425 | 480 |
| 0203 Automobiles and adaptive equipment | 112 | 118 | 124 |
| 0204 Housing grants | 57 | 66 | 72 |
| 0205 Housing Technology Grants | | 1 | 1 |
| 0291 Total special assistance to disabled veterans | 1,100 | 1,227 | 1,352 |
| 0301 Work study | 38 | 46 | 50 |
| 0302 Payments to States | 19 | 19 | 19 |
| 0303 All-volunteer assistance: Basic benefits and all other | 10,817 | 11,649 | 12,776 |
| 0304 Veterans Retraining Assistance Program | 428 | 498 | |
| 0305 Tuition Assistance | 9 | 8 | 7 |
| 0306 Licensing and Certification | 2 | 2 | 3 |
| 0307 Reporting fees | 10 | 14 | 14 |
| 0308 Reimbursement to GOE | 2 | 1 | 1 |
| 0391 Total All-volunteer assistance and other | 11,325 | 12,237 | 12,870 |
| 0799 Total direct obligations | 12,908 | 13,981 | 14,763 |
| 0801 Veterans and servicepersons basic benefits | 1 | 1 | |
| 0802 Veterans and servicepersons supplementary benefits | 143 | 107 | 111 |
| 0803 Chapter 1606 reservists benefits | 104 | 86 | 87 |
| 0804 Chapter 1606 reservists supplementary benefits | 51 | 42 | 42 |
| 0805 Chapter 1607 reservists benefits | 70 | 47 | 31 |
| 0899 Total reimbursable obligations | 369 | 283 | 271 |
| 0900 Total new obligations | 13,277 | 14,264 | 15,034 |

Budgetary Resources:

| | | | |
|--|--------|--------|--------|
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 2,555 | 845 | |
| Budget authority: | | | |
| Appropriations, mandatory: | | | |
| 1200 Appropriation | 12,023 | 13,136 | 14,762 |
| 1220 Appropriations transferred to other accts [36–0102] | –825 | | |
| 1260 Appropriations, mandatory (total) | 11,198 | 13,136 | 14,762 |
| Spending authority from offsetting collections, mandatory: | | | |
| 1800 Collected | 369 | 283 | 272 |
| 1850 Spending auth from offsetting collections, mand (total) | 369 | 283 | 272 |
| 1900 Budget authority (total) | 11,567 | 13,419 | 15,034 |
| 1930 Total budgetary resources available | 14,122 | 14,264 | 15,034 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 845 | | |

Change in obligated balance:

| | | | |
|---|---------|---------|---------|
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | 545 | 646 | 1,179 |
| 3010 Obligations incurred, unexpired accounts | 13,277 | 14,264 | 15,034 |
| 3020 Outlays (gross) | –13,176 | –13,731 | –14,472 |
| 3050 Unpaid obligations, end of year | 646 | 1,179 | 1,741 |
| Memorandum (non-add) entries: | | | |
| 3100 Obligated balance, start of year | 545 | 646 | 1,179 |
| 3200 Obligated balance, end of year | 646 | 1,179 | 1,741 |

Budget authority and outlays, net:

| | | | |
|---|--------|--------|--------|
| Mandatory: | | | |
| 4090 Budget authority, gross | 11,567 | 13,419 | 15,034 |
| Outlays, gross: | | | |
| 4100 Outlays from new mandatory authority | 10,076 | 12,240 | 13,293 |
| 4101 Outlays from mandatory balances | 3,100 | 1,491 | 1,179 |
| 4110 Outlays, gross (total) | 13,176 | 13,731 | 14,472 |
| Offsets against gross budget authority and outlays: | | | |
| Offsetting collections (collected) from: | | | |
| 4120 Federal sources | –369 | –283 | –272 |
| 4180 Budget authority, net (total) | 11,198 | 13,136 | 14,762 |
| 4190 Outlays, net (total) | 12,807 | 13,448 | 14,200 |

Summary of Budget Authority and Outlays (in millions of dollars)

| | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Enacted/requested: | | | |
| Budget Authority | 11,198 | 13,136 | 14,762 |
| Outlays | 12,807 | 13,448 | 14,200 |
| Legislative proposal, subject to PAYGO: | | | |
| Budget Authority | | | 13 |
| Outlays | | | 13 |
| Total: | | | |
| Budget Authority | 11,198 | 13,136 | 14,775 |
| Outlays | 12,807 | 13,448 | 14,213 |

WORKLOAD - Vocational Rehabilitation and Employment

| | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Evaluation and planning | 88,645 | 89,531 | 90,427 |
| Rehabilitation services | 105,900 | 106,959 | 108,029 |
| Employment services status | 20,291 | 20,494 | 20,699 |
| Vocational/educational counseling | 16,102 | 16,263 | 16,426 |

WORKLOAD - Education

| | 2013 actual | 2014 est. | 2015 est. |
|---------------------------------------|-------------|-----------|-----------|
| Original claims | 561,139 | 577,412 | 601,086 |
| Adjustments/supplemental claims | 3,952,147 | 4,066,759 | 4,233,496 |

This appropriation finances educational assistance allowances for certain service persons, veterans, and for eligible dependents of those: (a) veterans who died from service-connected causes or have a total and permanent rated service-connected disability; and (b) servicepersons who were captured or missing in action. In addition, certain disabled veterans are provided with vocational rehabilitation, specially adapted housing grants, and automobile grants with the associated approved adaptive equipment. Voluntary contributions by eligible servicepersons and matching contributions provided by the Department of Defense are included in the Post-Vietnam Era Veterans Education Account.

The Post 9–11 GI Bill (Chapter 33).—Public Law 110–252 greatly expanded education benefits beginning on August 1, 2009.

Based on length of active duty service and training rate, trainees may be entitled to benefits including: tuition and fees, housing allowance, books and supplies stipend, kickers, and Yellow Ribbon matching payments. Certain active duty members of the Armed Forces may transfer benefits to a spouse or children.

All volunteer force educational assistance (Montgomery GI Bill).—Public Law 98–525, enacted October 19, 1984, established two new educational programs: an assistance program for veterans who enter active duty during the period beginning July 1, 1985; and an assistance program for certain members of the Selected Reserve. Public Law 108–375 established a program to provide educational assistance to members of the reserve components called or ordered to active service in response to a war or national emergency declared by the President or the Congress, in recognition of the sacrifices that those members make in answering the call to duty. The Readjustment Benefit appropriation pays the basic benefit allowance for veterans, except for certain Post-Vietnam Era Veterans Education participants who transferred to the Montgomery GI Bill program. Supplementary educational assistance, Post-Vietnam Era Veterans Education converters, reservists, and the National Call to Service Program are financed by payments from Department of Defense.

Survivors and Dependents Educational Assistance (Chapter 35).—Benefits are provided to children and spouses of veterans who died of a service-connected disability or whose service-connected disability is rated permanent and total. In addition, dependents of servicepersons missing in action or interred by a hostile foreign government for more than 90 days are also eligible. The following table provides a comparison of trainees and costs for the Dependents Educational Assistance.

The Veterans Retraining Assistance Program, established under Public Law 112–56, is a program that, from July 1, 2012 through March 31, 2014, provides up to 12 months of retraining assistance to veterans at least 35 years of age but not more than 60 years of age, who are unemployed, received an honorable discharge and have no eligibility remaining for other education benefits. Veterans participating in this program would receive monthly payments equal to the three-year payment rate under the Montgomery GI Bill (MGIB) chapter 30.

The following table shows a caseload and cost comparison for these beneficiaries under existing legislation.

CASELOAD AND AVERAGE COST DATA

| | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Chapter 33: | | | |
| Number of trainees | 754,529 | 791,501 | 850,863 |
| Average cost per trainee | \$13,465 | \$14,107 | \$14,570 |
| Total cost (in millions) | \$10,160 | \$11,165 | \$12,397 |
| Chapter 30: | | | |
| Number of trainees | 90,678 | 65,599 | 49,219 |
| Average cost per trainee | \$8,551 | \$8,825 | \$9,727 |
| Total cost (in millions) | \$775 | \$579 | \$479 |
| Chapter 1606: | | | |
| Number of trainees | 62,656 | 48,505 | 47,964 |
| Average cost per trainee | \$2,449 | \$2,579 | \$2,648 |
| Total cost (in millions) | \$155 | \$127 | \$129 |
| Chapter 1607: | | | |
| Number of trainees | 17,297 | 11,095 | 7,214 |
| Average cost per trainee | \$4,028 | \$4,241 | \$4,356 |
| Total cost (in millions) | \$70 | \$47 | \$31 |
| Chapter 35 Sons and Daughters: | | | |
| Number of trainees | 74,560 | 76,049 | 77,569 |
| Average cost per trainee (in dollars) | \$5,625 | \$5,922 | \$6,082 |
| Total cost (in millions) | \$419 | \$450 | \$472 |

Chapter 35 Wives and Widow(ers):

| | | | |
|---|---------|---------|---------|
| Number of trainees | 14,600 | 14,592 | 14,583 |
| Average cost per trainee (in dollars) | \$4,378 | \$4,608 | \$4,733 |
| Total cost (in millions) | \$64 | \$67 | \$69 |

Veterans Retraining Assistance Program:

| | | | |
|--------------------------------|---------|---------|--|
| Number of trainees | 67,918 | 54,000 | |
| Average cost per trainee | \$6,308 | \$9,231 | |
| Total cost (in millions) | \$428 | \$498 | |

Vocational Rehabilitation and Employment (Chapter 31).—Servicemembers and veterans with service-connected disabilities receive the assistance necessary to help them prepare for, obtain, and maintain suitable employment. Comprehensive assessments may include interest and aptitude testing as well as specialized assessments such as functional capacity examinations. During the training phase of the program, eligible servicemembers and veterans are provided assistance for necessary training such as tuition, fees, books and supplies at colleges, technical schools and other training programs. A veteran enrolled in training receives a monthly subsistence allowance. Eligible veterans may also receive specialized or adaptive equipment to help them overcome a disability or enable them to compete with non-disabled individuals. At the completion of training, veterans are provided with employment and placement services, including supplies and equipment needed to enter employment, adaptive equipment and workplace accommodations, incentives to employers to reimburse them for hiring and training veterans with disabilities, and two final months of subsistence allowance.

CASELOAD AND AVERAGE COST DATA

| | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Chapter 31: | | | |
| Rehabilitation, Evaluation, Planning and Service cases | 35,653 | 37,436 | 39,307 |
| Number of trainees | 88,917 | 93,363 | 98,031 |
| Average cost per trainee (in dollars) | \$10,468 | \$11,164 | \$11,782 |
| Total cost (in millions) | \$931 | \$1,042 | \$1,155 |

Specially Adapted Housing Grants.—Specially adapted housing grants are provided to certain severely disabled veterans. In 2014, the maximum grant amount was \$67,555. Veterans who suffer service-connected blindness or who have lost the use of both upper extremities can receive up to \$13,511 in 2014.

Specially Adapted Housing Assistive Technology Grants.—Under the Veterans Benefits Act of 2010, (Public Law 111–275), VA may provide grants of up to \$200,000 per fiscal year to individuals or entities for the development of specially adapted housing assistive technologies and limits to \$1 million the aggregate amount of such grants VA may award in any fiscal year.

Automobile Grants and Adaptive Equipment.—Certain disabled veterans are provided with automobile grants with the associated approved adaptive equipment. An allowance is provided to certain service-disabled veterans and servicepersons toward the purchase price of an automobile. The maximum allowance increased to \$19,905 in 2014, under The Veterans Benefits Act of 2010, (Public Law 111–275) and will continue to increase based on the CPI-U. Adaptive equipment and the maintenance and replacement of such equipment is also provided.

CASELOAD AND AVERAGE COST DATA

| | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Housing grants: | | | |
| Number of housing grants | 1,427 | 2,093 | 2,149 |
| Average cost per grant | \$40,077 | \$31,589 | \$33,444 |
| Total cost (in millions) | \$57 | \$66 | \$72 |
| Number of housing technology grants | 0 | 5 | 5 |
| Average cost per grant | \$0 | \$200,000 | \$200,000 |

READJUSTMENT BENEFITS—Continued
CASELOAD AND AVERAGE COST DATA—Continued

| | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Total cost (in millions) | \$0 | \$1 | \$1 |
| Automobiles or other conveyances: | | | |
| Number of conveyances | 2,242 | 2,262 | 2,262 |
| Average benefit | \$17,067 | \$17,408 | \$17,756 |
| Obligations (in millions) | \$40 | \$39 | \$40 |
| Adaptive equipment (including maintenance, repair, and installation for automobiles): | | | |
| Number of items | 7,695 | 7,695 | 7,695 |
| Average benefit | \$9,470 | \$10,179 | \$10,940 |
| Obligations (in millions) | \$72 | \$78 | \$84 |

Tuition Assistance.—Public Law 106–398, enacted October 30, 2000, allows the military services to pay up to 100 percent of tuition and expenses charged by a school for service members. If a service department pays less than 100 percent, a service member eligible for the Montgomery GI Bill Active-duty (MGIB) or the Post 9–11 GI Bill (Chapter 33) can elect to receive VA benefits for all or a portion of the remaining expenses. Public Law 108–454 established a program that provides availability of education benefits for payment for national admissions exams and national exams for credit at institutions of higher education.

The National Exams.—The benefit allows VA to reimburse for the fee charged for national tests for admission to institutions of higher learning and national tests providing an opportunity for course credit at institutions of higher learning.

Licensing and Certification Test Payments.—Under Public Law 106–419, veterans and other eligible persons may receive up to \$2,000 to pay fees required for civilian occupational licensing and certification examinations needed to enter, maintain, or advance in employment in a vocation or profession, effective March 1, 2001.

National Call to Service.—The 2003 National Defense Authorization Act directs the Department of Defense to offer an active duty enlistment option of 15 months plus training time to facilitate interest in National Service. Program participants will be given the opportunity to select one of the following incentives: a \$5,000 enlistment bonus, repayment of student loans up to \$18,000, or one of two education allowances.

Work-Study.—Certain veterans, reservists, and dependents pursuing a program of rehabilitation, education or training, who are enrolled as full-time students, can work up to 250 hours per semester, receiving the Federal (\$7.25 as of July 24, 2009) or state minimum wage rate, whichever is higher.

Payments to States.—State approving agencies are reimbursed for the costs of inspecting, approving, and supervising programs of education and training offered by educational institutions and training establishments in which veterans, dependents, and reservists are enrolled or are about to enter.

Reporting Fees.—Reporting fees are paid to education and training institutions to help defray the costs of certifying education enrollment for veterans enrolled in training during a calendar year.

Object Classification (in millions of dollars)

| Identification code 36–0137–0–1–702 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| 41.0 Direct obligations: Grants, subsidies, and contributions | 12,908 | 13,981 | 14,762 |
| 99.0 Reimbursable obligations | 369 | 283 | 272 |

| | | | | |
|------|-----------------------------|--------|--------|--------|
| 99.9 | Total new obligations | 13,277 | 14,264 | 15,034 |
|------|-----------------------------|--------|--------|--------|

READJUSTMENT BENEFITS
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

| Identification code 36–0137–4–1–702 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0201 Adjustments to the Education Program | | | 1 |
| 0204 Improvements to the Vocational Rehabilitation Program | | | 1 |
| 0207 Improvements to the Housing Grant Program | | | 11 |
| 0293 Total Readjustment Benefits direct program | | | 13 |
| 0900 Total new obligations (object class 41.0) | | | 13 |
| Budgetary Resources: | | | |
| Budget authority: | | | |
| Appropriations, mandatory: | | | |
| 1200 Appropriation | | | 13 |
| 1260 Appropriations, mandatory (total) | | | 13 |
| 1900 Budget authority (total) | | | 13 |
| 1930 Total budgetary resources available | | | 13 |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3010 Obligations incurred, unexpired accounts | | | 13 |
| 3020 Outlays (gross) | | | –13 |
| Budget authority and outlays, net: | | | |
| Mandatory: | | | |
| 4090 Budget authority, gross | | | 13 |
| Outlays, gross: | | | |
| 4100 Outlays from new mandatory authority | | | 13 |
| 4180 Budget authority, net (total) | | | 13 |
| 4190 Outlays, net (total) | | | 13 |

VETERANS INSURANCE AND INDEMNITIES

For military and naval insurance, national service life insurance, servicemen's indemnities, service-disabled veterans insurance, and veterans mortgage life insurance as authorized by chapters 19 and 21, title 38, United States Code, [\$77,567,000] \$63,257,000, to remain available until expended. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

| Identification code 36–0120–0–1–701 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0011 VMLI Death Claims | 30 | 30 | 30 |
| 0012 Payment to Service-Disabled Veterans Insurance | 79 | 55 | 38 |
| 0100 Total direct expenses | 109 | 85 | 68 |
| 0900 Total new obligations | 109 | 85 | 68 |
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 1 | 2 | |
| Budget authority: | | | |
| Appropriations, mandatory: | | | |
| 1200 Appropriation | 105 | 78 | 63 |
| 1260 Appropriations, mandatory (total) | 105 | 78 | 63 |
| Spending authority from offsetting collections, mandatory: | | | |
| 1800 Collected | 5 | 5 | 5 |
| 1850 Spending auth from offsetting collections, mand (total) | 5 | 5 | 5 |
| 1900 Budget authority (total) | 110 | 83 | 68 |
| 1930 Total budgetary resources available | 111 | 85 | 68 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 2 | | |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | 1 | 1 | 1 |
| 3010 Obligations incurred, unexpired accounts | 109 | 85 | 68 |

| | | | | |
|------|--|------|-----|-----|
| 3020 | Outlays (gross) | -109 | -85 | -68 |
| 3050 | Unpaid obligations, end of year | 1 | 1 | 1 |
| | Memorandum (non-add) entries: | | | |
| 3100 | Obligated balance, start of year | 1 | 1 | 1 |
| 3200 | Obligated balance, end of year | 1 | 1 | 1 |

Budget authority and outlays, net:

| | | | | |
|------|---|-----|----|----|
| | Mandatory: | | | |
| 4090 | Budget authority, gross | 110 | 83 | 68 |
| | Outlays, gross: | | | |
| 4100 | Outlays from new mandatory authority | 107 | 83 | 67 |
| 4101 | Outlays from mandatory balances | 2 | 2 | 1 |
| 4110 | Outlays, gross (total) | 109 | 85 | 68 |
| | Offsets against gross budget authority and outlays: | | | |
| | Offsetting collections (collected) from: | | | |
| 4123 | Non-Federal sources | -5 | -5 | -5 |
| 4180 | Budget authority, net (total) | 105 | 78 | 63 |
| 4190 | Outlays, net (total) | 104 | 80 | 63 |

WORKLOAD

| | | | |
|------------------------------|-------------|-----------|-----------|
| | 2013 actual | 2014 est. | 2015 est. |
| Policy service actions | 927,351 | 902,596 | 865,227 |
| Collections | 820,873 | 750,315 | 684,435 |
| Disability claims | 42,015 | 52,310 | 53,070 |
| Insurance awards | 239,347 | 233,949 | 221,096 |

Note.—Department of Veterans Affairs insurance policy loans are not an extension of Federal credit. Credit schedules previously shown for this account have been discontinued.

The insurance business line administers six life insurance programs, including two trust funds, two public enterprise funds, a trust revolving fund, and Veterans' Mortgage Life Insurance (VMLI), and supervises four additional programs for the benefit of servicepersons, veterans, and their beneficiaries through contracts with a commercial company. All programs are operated on a commercial basis, to the extent possible, consistent with all applicable statutes. The insurance appropriation is the supplemental funding mechanism for the following Government life insurance activities: National Service Life Insurance (NSLI); Service-Disabled Veterans Insurance Fund (S-DVI); and Veterans' Mortgage Life Insurance.

National Service Life Insurance.—Payments are made to the NSLI fund for certain World War II veterans for: (a) extra hazards of service; (b) gratuitous insurance granted to certain persons unable to apply for National Service Life Insurance; and (c) death claims on policies under the waiver of a premium while the insured was on active duty.

Payment to Service-Disabled Veterans Insurance Fund.—Payments are made to the S-DVI fund to supplement the premiums and other receipts of the fund in amounts necessary to pay claims on insurance policies issued to veterans with service-connected disabilities.

Veterans' Mortgage Life Insurance.—Payments are made to mortgage holders under this program, which provides mortgage protection life insurance to veterans who have received a grant for specially adapted housing due to severe disabilities. The trend in the number and amount of insurance policies in force appears in the following table.

POLICIES AND INSURANCE IN FORCE

| | | | |
|---|-------------|-----------|-----------|
| VMLI Policies | 2013 actual | 2014 est. | 2015 est. |
| Number of Policies | 2,419 | 2,460 | 2,450 |
| Amount of Insurance (dollars in millions) | \$295 | \$314 | \$326 |

Object Classification (in millions of dollars)

| | | | |
|---|-------------|-----------|-----------|
| Identification code 36-0120-0-1-701 | 2013 actual | 2014 est. | 2015 est. |
| 42.0 Direct obligations: Insurance claims and indemnities | 105 | 81 | 64 |
| 99.0 Reimbursable obligations | 4 | 4 | 4 |

| | | | | |
|------|-----------------------------|-----|----|----|
| 99.9 | Total new obligations | 109 | 85 | 68 |
|------|-----------------------------|-----|----|----|

FILIPINO VETERANS EQUITY COMPENSATION FUND**Program and Financing (in millions of dollars)**

| | | | |
|---|-------------|-----------|-----------|
| Identification code 36-1121-0-1-701 | 2013 actual | 2014 est. | 2015 est. |
| Obligations by program activity: | | | |
| 0001 Filipino veterans equity compensation fund | 1 | 1 | |
| 0900 Total new obligations (object class 42.0) | 1 | 1 | |
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 58 | 57 | 56 |
| 1930 Total budgetary resources available | 58 | 57 | 56 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 57 | 56 | 56 |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3010 Obligations incurred, unexpired accounts | 1 | 1 | |
| 3020 Outlays (gross) | -1 | -1 | |

Budget authority and outlays, net:

| | | | | |
|--|-----------------|---|--|--|
| | Discretionary: | | | |
| | Outlays, gross: | | | |
| 4011 Outlays from discretionary balances | 1 | 1 | | |
| 4190 Outlays, net (total) | 1 | 1 | | |

This fund was established under the Consolidated Security, Disaster Assistance, and Continuing Appropriations Act of 2009 (P.L. 110-329), to make payments to eligible persons who served in the Philippines during World War II. Payments were subsequently authorized by Congress in the American Recovery and Reinvestment Act of 2009 (P.L. 111-5). Original funding of \$198,000,000 was supplemented by a transfer of \$67,000,000 authorized by P.L. 111-212 that remains available until expended. Payments to citizens of the United States are \$15,000. Payments to non-U.S. citizens are \$9,000.

SERVICE-DISABLED VETERANS INSURANCE FUND**Program and Financing (in millions of dollars)**

| | | | |
|--|-------------|-----------|-----------|
| Identification code 36-4012-0-3-701 | 2013 actual | 2014 est. | 2015 est. |
| Obligations by program activity: | | | |
| 0801 Capital investment | 22 | 22 | 22 |
| 0802 Death claims | 97 | 114 | 122 |
| 0803 All other | 10 | 10 | 11 |
| 0804 Payments to GOE and IT | 7 | 8 | 9 |
| 0900 Total new obligations | 136 | 154 | 164 |
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 43 | 58 | 40 |
| Budget authority: | | | |
| 1800 Spending authority from offsetting collections, mandatory: | | | |
| Collected | 151 | 136 | 126 |
| 1850 Spending auth from offsetting collections, mand (total) | 151 | 136 | 126 |
| 1900 Budget authority (total) | 151 | 136 | 126 |
| 1930 Total budgetary resources available | 194 | 194 | 166 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 58 | 40 | 2 |

Change in obligated balance:

| | | | | |
|------|--|------|------|------|
| | Unpaid obligations: | | | |
| 3000 | Unpaid obligations, brought forward, Oct 1 | 13 | 16 | 14 |
| 3010 | Obligations incurred, unexpired accounts | 136 | 154 | 164 |
| 3020 | Outlays (gross) | -133 | -156 | -164 |
| | | | | |
| 3050 | Unpaid obligations, end of year | 16 | 14 | 14 |
| | Memorandum (non-add) entries: | | | |
| 3100 | Obligated balance, start of year | 13 | 16 | 14 |

SERVICE-DISABLED VETERANS INSURANCE FUND—Continued
Program and Financing—Continued

| Identification code 36–4012–0–3–701 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| 3200 Obligated balance, end of year | 16 | 14 | 14 |
| Budget authority and outlays, net: | | | |
| Mandatory: | | | |
| 4090 Budget authority, gross | 151 | 136 | 126 |
| Outlays, gross: | | | |
| 4100 Outlays from new mandatory authority | 67 | 81 | 110 |
| 4101 Outlays from mandatory balances | 66 | 75 | 54 |
| 4110 Outlays, gross (total) | 133 | 156 | 164 |
| Offsets against gross budget authority and outlays: | | | |
| Offsetting collections (collected) from: | | | |
| 4120 Federal sources | –79 | –54 | –38 |
| 4123 Baseline Program [Interest on loans] | –4 | –4 | –4 |
| 4123 Baseline Program [Premiums Earned] | –51 | –60 | –65 |
| 4123 Baseline Program [Repayments of Loan/Liens] | –17 | –18 | –19 |
| 4130 Offsets against gross budget authority and outlays (total) | –151 | –136 | –126 |
| 4170 Outlays, net (mandatory) | –18 | 20 | 38 |
| 4190 Outlays, net (total) | –18 | 20 | 38 |

The Insurance Act of 1951 established the Service-Disabled Veterans Insurance (S-DVI) program for veterans with service-connected disabilities. S-DVI is open to veterans who separated from the service on or after April 25, 1951. This fund finances the payment of claims on existing life insurance policies and remains open for new issues at standard rates to veterans having service-connected disabilities.

OPERATING COSTS

Death claims.—Represents payments to designated beneficiaries.

All other.—Represents payments to policyholders who surrender their policies for their cash value and hold endowment policies which have matured.

Capital investment.—A policyholder may borrow up to 94 percent of the value of his or her policy.

Administration.—Represents the administrative costs of claims processing and account maintenance.

The trend in the number and amount of policies in force is indicated in the following table.

POLICIES AND INSURANCE IN FORCE

| | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Number of policies (EOY) | 251,497 | 261,966 | 271,612 |
| Insurance in force (dollars in millions) (EOY) | \$2,620 | \$2,830 | \$2,978 |

Financing.—Operations are financed from premiums and other receipts. Additional funds are received by transfer from the Veterans Insurance and Indemnities appropriation, instead of direct appropriations to this fund.

Operating results and financial condition.—Since premium and other receipts are insufficient to cover operations, the fund continues to project liabilities in excess of assets. The deficit is expected to reach an estimated \$1,285 million by September 30, 2015. The expected deficit is financed by additional funds from the above-mentioned Veterans Insurance and Indemnities appropriations.

Object Classification (in millions of dollars)

| Identification code 36–4012–0–3–701 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Reimbursable obligations: | | | |
| 33.0 Investments and loans | 22 | 22 | 22 |
| 42.0 Insurance claims and indemnities | 114 | 132 | 142 |
| 99.9 Total new obligations | 136 | 154 | 164 |

VETERANS REOPENED INSURANCE FUND
Program and Financing (in millions of dollars)

| Identification code 36–4010–0–3–701 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0801 Death claims | 31 | 30 | 28 |
| 0802 Dividends | 4 | 3 | 2 |
| 0803 All other | 4 | 5 | 5 |
| 0804 Capital investment: policy loans | 1 | 1 | 1 |
| 0900 Total new obligations | 40 | 39 | 36 |
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 213 | 188 | 162 |
| Budget authority: | | | |
| 1800 Spending authority from offsetting collections, mandatory: Collected | 15 | 13 | 11 |
| 1850 Spending auth from offsetting collections, mand (total) | 15 | 13 | 11 |
| 1930 Total budgetary resources available | 228 | 201 | 173 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 188 | 162 | 137 |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | 44 | 42 | 35 |
| 3010 Obligations incurred, unexpired accounts | 40 | 39 | 36 |
| 3020 Outlays (gross) | –42 | –46 | –41 |
| 3050 Unpaid obligations, end of year | 42 | 35 | 30 |
| Uncollected payments: | | | |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 | –3 | –3 | –3 |
| 3090 Uncollected pymts, Fed sources, end of year | –3 | –3 | –3 |
| Memorandum (non-add) entries: | | | |
| 3100 Obligated balance, start of year | 41 | 39 | 32 |
| 3200 Obligated balance, end of year | 39 | 32 | 27 |
| Budget authority and outlays, net: | | | |
| Mandatory: | | | |
| 4090 Budget authority, gross | 15 | 13 | 11 |
| Outlays, gross: | | | |
| 4100 Outlays from new mandatory authority | | | 11 |
| 4101 Outlays from mandatory balances | 42 | 46 | 30 |
| 4110 Outlays, gross (total) | 42 | 46 | 41 |
| Offsets against gross budget authority and outlays: | | | |
| Offsetting collections (collected) from: | | | |
| 4121 Baseline Program [Fund Earnings] | –12 | –10 | –8 |
| 4123 Baseline Program [Fund Premiums] | –1 | –1 | –1 |
| 4123 Baseline Program [Cash Collections] | –2 | –2 | –2 |
| 4130 Offsets against gross budget authority and outlays (total) | –15 | –13 | –11 |
| 4170 Outlays, net (mandatory) | 27 | 33 | 30 |
| 4190 Outlays, net (total) | 27 | 33 | 30 |
| Memorandum (non-add) entries: | | | |
| 5000 Total investments, SOY: Federal securities: Par value | 253 | 226 | 193 |
| 5001 Total investments, EOY: Federal securities: Par value | 226 | 193 | 163 |

Note.—Department of Veterans Affairs insurance policy loans are not an extension of Federal credit. Credit schedules previously shown for this account have been discontinued.

This fund pays claims and administrative costs on participating life insurance policies issued during the period May 1, 1965, through May 2, 1966, under three life insurance programs: (1) service-disabled standard insurance; (2) service-disabled rated insurance; and (3) nonservice-disabled insurance availing disabled World War II and Korean conflict veterans an opportunity to acquire life insurance coverage who were no longer eligible for other government insurance.

Budget program:

Death claims.—Represents payments to designated beneficiaries.

Dividends.—Policyholders participate in the distribution of annual dividends.

All other.—This represents resources for the administrative costs of processing claims and maintaining the accounts, and

to those policyholders who: (a) surrender their policies for cash value; (b) hold endowment policies which have matured; and (c) have purchased total disability income coverage and subsequently become disabled.

Policy loans made.—A policyholder may borrow up to 94 percent of the cash value of his policy at an interest rate adjusted to reflect private sector borrowing costs.

The following table reflects the decrease in the number of policies and the amount of insurance in force:

POLICIES AND INSURANCE IN FORCE

| | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Number of policies | 20,568 | 17,360 | 14,570 |
| Insurance in force (dollars in millions) | \$216 | \$185 | \$156 |

Financing.—Operations are financed from premiums collected from policyholders and interest on investments. Excess earnings of the fund are distributed to the policyholders in the form of an annual dividend.

Object Classification (in millions of dollars)

| Identification code 36-4010-0-3-701 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Reimbursable obligations: | | | |
| 33.0 Investments and loans | 1 | 1 | 1 |
| 42.0 Insurance claims and indemnities | 34 | 34 | 32 |
| 43.0 Interest and dividends | 5 | 4 | 3 |
| 99.9 Total new obligations | 40 | 39 | 36 |

SERVICEMEMBERS' GROUP LIFE INSURANCE FUND

Program and Financing (in millions of dollars)

| Identification code 36-4009-0-3-701 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0801 Premium payments | 774 | 820 | 857 |
| 0802 Payments to carrier | 200 | 132 | ..... |
| 0803 Payment to GOE | 3 | 3 | 3 |
| 0900 Total new obligations (object class 41.0) | 977 | 955 | 860 |
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 1 | 1 | 1 |
| Budget authority: | | | |
| 1800 Spending authority from offsetting collections, mandatory: | | | |
| Collected | 977 | 955 | 860 |
| 1850 Spending auth from offsetting collections, mand (total) | 977 | 955 | 860 |
| 1930 Total budgetary resources available | 978 | 956 | 861 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 1 | 1 | 1 |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3010 Obligations incurred, unexpired accounts | 977 | 955 | 860 |
| 3020 Outlays (gross) | -977 | -955 | -860 |
| Budget authority and outlays, net: | | | |
| Mandatory: | | | |
| 4090 Budget authority, gross | 977 | 955 | 860 |
| Outlays, gross: | | | |
| 4100 Outlays from new mandatory authority | 976 | 954 | 859 |
| 4101 Outlays from mandatory balances | 1 | 1 | 1 |
| 4110 Outlays, gross (total) | 977 | 955 | 860 |
| Offsets against gross budget authority and outlays: | | | |
| 4123 Offsetting collections (collected) from: | | | |
| Non-Federal sources | -977 | -955 | -860 |
| Memorandum (non-add) entries: | | | |
| 5000 Total investments, SOY: Federal securities: Par value | 1 | 1 | 1 |
| 5001 Total investments, EOY: Federal securities: Par value | 1 | 1 | 1 |

This fund finances the payment of group life insurance premiums to private insurance companies under the Servicemembers'

Group Life Insurance (SGLI) Act of 1965, as amended. SGLI is a program for Servicemembers on active duty, ready reservists, members of the National Guard, members of the Commissioned Corps of the National Oceanic and Atmospheric Administration and the Public Health Service, cadets and midshipmen of the four service academies, and members of the Reserve Officer Training Corps. SGLI coverage is available in \$50,000 increments up to the maximum of \$400,000. Veterans' Group Life Insurance (VGLI) is a program of post-separation insurance which allows Servicemembers to convert their SGLI coverage to renewable term insurance. Family Servicemembers' Group Life Insurance (FSGLI) is a program extended to the spouses and dependent children of members insured under the SGLI program. FSGLI provides up to a maximum of \$100,000 of insurance coverage for spouses, not to exceed the amount of SGLI the insured member has in force, and \$10,000 of free coverage for dependent children. Spousal coverage is issued in increments of \$10,000.

The Servicemembers' Group Life Insurance Traumatic Injury Protection Program (TSGLI) became effective December 1, 2005. TSGLI provides for payment between \$25,000 and \$100,000 (depending on the type of injury) to any member of the uniformed services covered by SGLI who sustains a traumatic injury that results in certain serious losses.

Object Classification (in millions of dollars)

| Identification code 36-4009-0-3-701 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Reimbursable obligations: | | | |
| 41.0 Grants, subsidies, and contributions | 977 | 955 | 860 |
| 99.0 Reimbursable obligations | 977 | 955 | 860 |

VETERANS HOUSING BENEFIT PROGRAM FUND

For the cost of direct and guaranteed loans, such sums as may be necessary to carry out the program, as authorized by subchapters I through III of chapter 37 of title 38, United States Code: *Provided*, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: *Provided further*, That during fiscal year [2014] 2015, within the resources available, not to exceed \$500,000 in gross obligations for direct loans are authorized for specially adapted housing loans.

In addition, for administrative expenses to carry out the direct and guaranteed loan programs, **[\$158,430,000] \$160,881,000.** (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

| Identification code 36-1119-0-1-704 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| Credit program obligations: | | | |
| 0702 Loan guarantee subsidy ..... | ..... | ..... | 249 |
| 0705 Reestimates of direct loan subsidy | 35 | 3 | ..... |
| 0706 Interest on reestimates of direct loan subsidy | 16 | 4 | ..... |
| 0707 Reestimates of loan guarantee subsidy | 1,187 | 1,789 | ..... |
| 0708 Interest on reestimates of loan guarantee subsidy | 142 | 248 | ..... |
| 0709 Administrative expenses | 151 | 158 | 161 |
| 0900 Total new obligations | 1,531 | 2,202 | 410 |
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 ..... | ..... | 1 | 1 |
| Budget authority: | | | |
| Appropriations, discretionary: | | | |
| 1100 Appropriation | 158 | 158 | 161 |
| 1160 Appropriation, discretionary (total) | 158 | 158 | 161 |
| Appropriations, mandatory: | | | |
| 1200 Appropriation | 1,379 | 2,044 | 249 |
| 1260 Appropriations, mandatory (total) | 1,379 | 2,044 | 249 |

VETERANS HOUSING BENEFIT PROGRAM FUND—Continued

Program and Financing—Continued

| Identification code 36-1119-0-1-704 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| 1900 Budget authority (total) | 1,537 | 2,202 | 410 |
| 1930 Total budgetary resources available | 1,537 | 2,203 | 411 |
| Memorandum (non-add) entries: | | | |
| 1940 Unobligated balance expiring | -5 | ..... | ..... |
| 1941 Unexpired unobligated balance, end of year | 1 | 1 | 1 |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 ..... | ..... | 1 | 1 |
| 3010 Obligations incurred, unexpired accounts | 1,531 | 2,202 | 410 |
| 3020 Outlays (gross) | -1,530 | -2,202 | -410 |
| 3050 Unpaid obligations, end of year | 1 | 1 | 1 |
| Memorandum (non-add) entries: | | | |
| 3100 Obligated balance, start of year ..... | ..... | 1 | 1 |
| 3200 Obligated balance, end of year | 1 | 1 | 1 |
| Budget authority and outlays, net: | | | |
| Discretionary: | | | |
| 4000 Budget authority, gross | 158 | 158 | 161 |
| Outlays, gross: | | | |
| 4010 Outlays from new discretionary authority | 151 | 158 | 161 |
| Mandatory: | | | |
| 4090 Budget authority, gross | 1,379 | 2,044 | 249 |
| Outlays, gross: | | | |
| 4100 Outlays from new mandatory authority | 1,379 | 2,044 | 249 |
| 4180 Budget authority, net (total) | 1,537 | 2,202 | 410 |
| 4190 Outlays, net (total) | 1,530 | 2,202 | 410 |

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

| Identification code 36-1119-0-1-704 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Direct loan levels supportable by subsidy budget authority: | | | |
| 115001 Acquired Direct Loans | 2 | 10 | 11 |
| 115004 Vendee Direct Loans ..... | ..... | 210 | 320 |
| 115999 Total direct loan levels | 2 | 220 | 331 |
| Direct loan subsidy (in percent): | | | |
| 132001 Acquired Direct Loans | -2.29 | -5.00 | -5.06 |
| 132004 Vendee Direct Loans ..... | ..... | -24.13 | -20.79 |
| 132999 Weighted average subsidy rate | -2.29 | -23.26 | -20.27 |
| Direct loan subsidy budget authority: | | | |
| 133001 Acquired Direct Loans ..... | ..... | ..... | -1 |
| 133004 Vendee Direct Loans ..... | ..... | -51 | -67 |
| 133999 Total subsidy budget authority ..... | ..... | -51 | -68 |
| Direct loan subsidy outlays: | | | |
| 134001 Acquired Direct Loans ..... | ..... | ..... | -1 |
| 134004 Vendee Direct Loans ..... | ..... | -51 | -67 |
| 134999 Total subsidy outlays ..... | ..... | -51 | -68 |
| Direct loan upward reestimates: | | | |
| 135001 Acquired Direct Loans | 12 | 2 | ..... |
| 135004 Vendee Direct Loans | 9 | 1 | ..... |
| 135005 Acquired and Vendee Loan Reestimates | 29 | 5 | ..... |
| 135999 Total upward reestimate budget authority | 50 | 8 | ..... |
| Direct loan downward reestimates: | | | |
| 137001 Acquired Direct Loans ..... | ..... | -1 | ..... |
| 137004 Vendee Direct Loans | -15 | -9 | ..... |
| 137005 Acquired and Vendee Loan Reestimates | -1 | -6 | ..... |
| 137999 Total downward reestimate budget authority | -16 | -16 | ..... |
| Guaranteed loan levels supportable by subsidy budget authority: | | | |
| 215001 Housing Guaranteed Loans | 134,859 | 112,026 | 92,070 |
| 215999 Total loan guarantee levels | 134,859 | 112,026 | 92,070 |
| Guaranteed loan subsidy (in percent): | | | |
| 232001 Housing Guaranteed Loans | -0.10 | -0.02 | 0.27 |
| 232999 Weighted average subsidy rate | -0.10 | -0.02 | 0.27 |
| Guaranteed loan subsidy budget authority: | | | |
| 233001 Housing Guaranteed Loans | -135 | -22 | 249 |
| 233999 Total subsidy budget authority | -135 | -22 | 249 |
| Guaranteed loan subsidy outlays: | | | |
| 234001 Housing Guaranteed Loans | -135 | -22 | 249 |
| 234999 Total subsidy outlays | -135 | -22 | 249 |
| Guaranteed loan upward reestimates: | | | |
| 235001 Housing Guaranteed Loans | 1,294 | 1,970 | ..... |

| | | | |
|---|-------|-------|-------|
| 235002 Guaranteed Loan Sale Securities—Vendee | 34 | 67 | ..... |
| 235999 Total upward reestimate budget authority | 1,328 | 2,037 | ..... |
| Guaranteed loan downward reestimates: | | | |
| 237001 Housing Guaranteed Loans | -18 | -7 | ..... |
| 237002 Guaranteed Loan Sale Securities—Vendee | -19 | ..... | ..... |
| 237999 Total downward reestimate subsidy budget authority | -37 | -7 | ..... |
| Administrative expense data: | | | |
| 3510 Budget authority | 158 | 158 | 161 |
| 3590 Outlays from new authority | 151 | 158 | 161 |

As required by the Federal Credit Reform Act of 1990, this account records, for these programs, the subsidy costs associated with the direct loans obligated and loan guarantees committed in 1992 and beyond, (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year), as well as for the administrative expenses of these programs. The subsidy amounts are estimated on a net present value basis.

Veterans Affairs (VA) housing program account.—The housing program helps eligible veterans, active duty personnel, surviving spouses, and members of the Reserves and National Guard purchase, retain, and adapt homes in recognition of their service to the Nation. When a borrower purchases a home, the program operates by substituting the Federal Government's guaranty for a down payment that might otherwise be required. Under 38 U.S.C. 3703, the guaranty amount for a borrower with full entitlement is as follows:

- (a) 50 percent for loans of \$45,000 or less;
- (b) \$22,500 for loans greater than \$45,000, but no more than \$56,250;
- (c) The lesser of \$36,000 or 40 percent of the loan amount for loans greater than \$56,250, but not more than \$144,000;
- (d) 25 percent of the loan amount for loans of \$144,001 to \$417,000; or
- (e) For certain loans in excess of \$417,000, the guaranty will be the lesser of: 25 percent of the county loan limit, or 25 percent of the loan.

This appropriation provides for the corporate leadership and operational support to VA's housing business line.

The housing program facilitates the extension of private capital, on more liberal terms than generally available to nonveterans, to assist veterans and servicepersons in obtaining housing credit, and assist veterans in retaining their homes during periods of temporary economic difficulty through intensive supplemental mortgage loan servicing.

Guaranteed transitional housing loans for homeless veterans.—Established as a pilot project by the Veterans Benefits Improvement Act of 1998, Public Law 105-368, this program will not execute any new loans. The existing loan will continue to be serviced within the financing account and no further funds will be required from the program account.

WORKLOAD

| | (In thousands) | 2013 actual | 2014 est. | 2015 est. |
|----------------------------------|----------------|-------------|-----------|-----------|
| Construction and valuation | 430 | 314 | 247 | 247 |
| Loan processing | 1,333 | 974 | 768 | 768 |
| Loan service and claims | 122 | 115 | 115 | 115 |

Object Classification (in millions of dollars)

| Identification code 36-1119-0-1-704 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Direct obligations: | | | |
| 25.2 Other services from non-Federal sources | 152 | 158 | 161 |
| 41.0 Grants, subsidies, and contributions | 1,379 | 2,044 | 249 |

| | | | | |
|------|-----------------------------|-------|-------|-----|
| 99.9 | Total new obligations | 1,531 | 2,202 | 410 |
|------|-----------------------------|-------|-------|-----|

HOUSING DIRECT LOAN FINANCING ACCOUNT**Program and Financing** (in millions of dollars)

| Identification code 36-4127-0-3-704 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0003 Property sales expense | 1 | | 1 |
| 0004 Property management/other expense | 1 | 1 | 5 |
| 0091 Direct program activities, subtotal | 2 | 1 | 6 |
| Credit program obligations: | | | |
| 0710 Direct loan obligations | 2 | 220 | 332 |
| 0713 Payment of interest to Treasury | 36 | 183 | 210 |
| 0740 Negative subsidy obligations | | 51 | 67 |
| 0742 Downward reestimate paid to receipt account | 15 | 12 | |
| 0743 Interest on downward reestimates | 1 | 5 | |
| 0791 Direct program activities, subtotal | 54 | 471 | 609 |
| 0900 Total new obligations | 56 | 472 | 615 |
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 88 | 90 | |
| 1023 Unobligated balances applied to repay debt | -88 | -90 | |
| Financing authority: | | | |
| Borrowing authority, mandatory: | | | |
| 1400 Borrowing authority | 212 | 472 | 615 |
| 1422 Borrowing authority applied to repay debt | -133 | | |
| 1440 Borrowing authority, mandatory (total) | 79 | 472 | 615 |
| Spending authority from offsetting collections, mandatory: | | | |
| 1800 Collected | 147 | 66 | 83 |
| 1825 Spending authority from offsetting collections applied to repay debt | -80 | -66 | -83 |
| 1850 Spending auth from offsetting collections, mand (total) | 67 | | |
| 1900 Financing authority (total) | 146 | 472 | 615 |
| 1930 Total budgetary resources available | 146 | 472 | 615 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 90 | | |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | | | 4 |
| 3010 Obligations incurred, unexpired accounts | 56 | 472 | 615 |
| 3020 Financing disbursements (gross) | -56 | -468 | -613 |
| 3050 Unpaid obligations, end of year | | 4 | 6 |
| Memorandum (non-add) entries: | | | |
| 3100 Obligated balance, start of year | | | 4 |
| 3200 Obligated balance, end of year | | 4 | 6 |
| Financing authority and disbursements, net: | | | |
| Mandatory: | | | |
| 4090 Financing authority, gross | 146 | 472 | 615 |
| Financing disbursements: | | | |
| 4110 Financing disbursements, gross | 56 | 468 | 613 |
| Offsets against gross financing authority and disbursements: | | | |
| Offsetting collections (collected) from: | | | |
| 4120 Federal sources: Payments from program account | -50 | -8 | |
| 4120 Reimbursements from DLFA | | | -2 |
| 4122 Interest on uninvested funds | -12 | | |
| 4123 Interest and principal received on loans | -76 | -53 | -66 |
| 4123 Fees | | -3 | -5 |
| 4123 Cash sale of properties | -8 | -2 | -10 |
| 4123 Other | -1 | | |
| 4130 Offsets against gross financing auth and disbursements (total) | -147 | -66 | -83 |
| 4160 Financing authority, net (mandatory) | -1 | 406 | 532 |
| 4170 Financing disbursements, net (mandatory) | -91 | 402 | 530 |
| 4180 Financing authority, net (total) | -1 | 406 | 532 |
| 4190 Financing disbursements, net (total) | -91 | 402 | 530 |

Status of Direct Loans (in millions of dollars)

| Identification code 36-4127-0-3-704 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Position with respect to appropriations act limitation on obligations: | | | |
| 1131 Direct loan obligations exempt from limitation | 2 | 220 | 332 |

| | | | | |
|---|--|-----|-----|-------|
| 1150 | Total direct loan obligations | 2 | 220 | 332 |
| Cumulative balance of direct loans outstanding: | | | | |
| 1210 | Outstanding, start of year | 598 | 525 | 710 |
| 1231 | Disbursements: Direct loan disbursements | 2 | 220 | 331 |
| 1251 | Repayments: Repayments and prepayments | -53 | -23 | -26 |
| Write-offs for default: | | | | |
| 1263 | Direct loans | -14 | -12 | -8 |
| 1264 | Other adjustments, Data Reconciliation | -8 | | |
| 1290 | Outstanding, end of year | 525 | 710 | 1,007 |

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from direct loans obligated in 1992 and beyond (including modifications of direct loans that resulted from obligations in any year). The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

| Identification code 36-4127-0-3-704 | 2012 actual | 2013 actual |
|---|-------------|-------------|
| ASSETS: | | |
| Federal assets: | | |
| 1101 Fund balances with Treasury | 88 | 91 |
| Investments in US securities: | | |
| 1106 Receivables, net | 28 | 2 |
| 1206 Non-Federal assets: Receivables, net | | 4 |
| Net value of assets related to post-1991 direct loans receivable: | | |
| 1401 Direct loans receivable, gross | 598 | 525 |
| 1402 Interest receivable | 14 | 15 |
| 1404 Foreclosed property | 7 | 16 |
| 1405 Allowance for subsidy cost | 21 | 56 |
| 1499 Net present value of assets related to direct loans | 640 | 612 |
| 1901 Other Federal assets: Other assets | 1 | 1 |
| 1999 Total assets | 757 | 710 |
| LIABILITIES: | | |
| Federal liabilities: | | |
| 2103 Debt | 749 | 661 |
| 2105 Other | 8 | 47 |
| 2207 Non-Federal liabilities: Other | | 2 |
| 2999 Total liabilities | 757 | 710 |
| 4999 Total liabilities and net position | 757 | 710 |

HOUSING GUARANTEED LOAN FINANCING ACCOUNT**Program and Financing** (in millions of dollars)

| Identification code 36-4129-0-3-704 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0002 Losses on defaulted loans | 1,120 | 1,026 | 1,120 |
| 0005 Payment to trustee reserve | 29 | 22 | 21 |
| 0009 Property sales expense | 111 | 118 | 142 |
| 0010 Property management expense | 129 | 112 | 132 |
| 0011 Property improvement expense | 5 | 6 | 8 |
| 0012 Loans acquired | 2 | 11 | 13 |
| 0091 Direct program activities, subtotal | 1,396 | 1,295 | 1,436 |
| Credit program obligations: | | | |
| 0711 Default claim payments on principal | 1,507 | 1,722 | 2,043 |
| 0713 Payment of interest to Treasury | 1 | | |
| 0740 Negative subsidy obligations | 135 | 22 | |
| 0742 Downward reestimate paid to receipt account | 25 | 3 | |
| 0743 Interest on downward reestimates | 12 | 4 | |
| 0791 Direct program activities, subtotal | 1,680 | 1,751 | 2,043 |
| 0900 Total new obligations | 3,076 | 3,046 | 3,479 |
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 3,909 | 5,066 | 7,526 |
| Financing authority: | | | |
| Borrowing authority, mandatory: | | | |
| 1400 Borrowing authority | 20 | 22 | |
| 1440 Borrowing authority, mandatory (total) | 20 | 22 | |

HOUSING GUARANTEED LOAN FINANCING ACCOUNT—Continued
Program and Financing—Continued

| Identification code 36–4129–0–3–704 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Spending authority from offsetting collections, mandatory: | | | |
| 1800 Collected | 4,237 | 5,506 | 4,239 |
| 1825 Spending authority from offsetting collections applied to repay debt | –24 | –22 | ..... |
| 1850 Spending auth from offsetting collections, mand (total) | 4,213 | 5,484 | 4,239 |
| 1900 Financing authority (total) | 4,233 | 5,506 | 4,239 |
| 1930 Total budgetary resources available | 8,142 | 10,572 | 11,765 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 5,066 | 7,526 | 8,286 |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | 306 | 344 | 58 |
| 3010 Obligations incurred, unexpired accounts | 3,076 | 3,046 | 3,479 |
| 3020 Financing disbursements (gross) | –3,038 | –3,332 | –3,470 |
| 3050 Unpaid obligations, end of year | 344 | 58 | 67 |
| Memorandum (non-add) entries: | | | |
| 3100 Obligated balance, start of year | 306 | 344 | 58 |
| 3200 Obligated balance, end of year | 344 | 58 | 67 |
| Financing authority and disbursements, net: | | | |
| Mandatory: | | | |
| 4090 Financing authority, gross | 4,233 | 5,506 | 4,239 |
| 4110 Financing disbursements: | | | |
| Financing disbursements, gross | 3,038 | 3,332 | 3,470 |
| Offsets against gross financing authority and disbursements: | | | |
| Offsetting collections (collected) from: | | | |
| 4120 Payments from program account | –1,329 | –2,037 | –249 |
| 4120 Recoveries from DLFA | –2 | –221 | –334 |
| 4122 Interest on uninvested funds | –141 | –464 | –526 |
| 4123 Funding fees | –1,431 | –1,595 | –1,314 |
| 4123 Cash sale of properties | –1,250 | –1,189 | –1,816 |
| 4123 Redemption of properties and other | –84 | ..... | ..... |
| 4130 Offsets against gross financing auth and disbursements (total) | –4,237 | –5,506 | –4,239 |
| 4160 Financing authority, net (mandatory) | –4 | ..... | ..... |
| 4170 Financing disbursements, net (mandatory) | –1,199 | –2,174 | –769 |
| 4180 Financing authority, net (total) | –4 | ..... | ..... |
| 4190 Financing disbursements, net (total) | –1,199 | –2,174 | –769 |

Status of Guaranteed Loans (in millions of dollars)

| Identification code 36–4129–0–3–704 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Position with respect to appropriations act limitation on commitments: | | | |
| 2131 Guaranteed loan commitments exempt from limitation | 134,859 | 112,026 | 92,070 |
| 2150 Total guaranteed loan commitments | 134,859 | 112,026 | 92,070 |
| 2199 Guaranteed amount of guaranteed loan commitments | 37,221 | 30,919 | 25,411 |
| Cumulative balance of guaranteed loans outstanding: | | | |
| 2210 Outstanding, start of year | 295,996 | 348,243 | 419,493 |
| 2231 Disbursements of new guaranteed loans | 134,859 | 112,026 | 92,070 |
| 2251 Repayments and prepayments | –79,954 | –37,994 | –42,669 |
| Adjustments: | | | |
| 2262 Terminations for default that result in acquisition of property | –1,507 | –1,722 | –2,043 |
| 2263 Terminations for default that result in claim payments | –1,151 | –1,060 | –1,156 |
| 2290 Outstanding, end of year | 348,243 | 419,493 | 465,695 |
| Memorandum: | | | |
| 2299 Guaranteed amount of guaranteed loans outstanding, end of year | 98,421 | 116,797 | 128,565 |

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from loan guarantees committed in 1992 and beyond, including modifications of guaranteed loans that resulted from commitments in any year, and from the guarantee of loans sold through the securitization programs. The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

| Identification code 36–4129–0–3–704 | 2012 actual | 2013 actual |
|--|-------------|-------------|
| ASSETS: | | |
| Federal assets: | | |
| 1101 Fund balances with Treasury | 4,216 | 5,410 |
| Investments in US securities: | | |
| 1106 Receivables, net | 895 | 1,661 |
| Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable: | | |
| 1504 Accounts receivable from foreclosed property | 6 | 6 |
| 1504 Foreclosed property | 813 | 1,027 |
| 1599 Net present value of assets related to defaulted guaranteed loans | 819 | 1,033 |
| 1999 Total assets | 5,930 | 8,104 |
| LIABILITIES: | | |
| Federal liabilities: | | |
| 2103 Debt | 24 | 20 |
| 2105 Other liabilities | 42 | 19 |
| Non-Federal liabilities: | | |
| 2201 Accounts payable | 308 | 345 |
| 2204 Non-federal liabilities for loan guarantees | 5,556 | 7,720 |
| 2999 Total liabilities | 5,930 | 8,104 |
| 4999 Total liabilities and net position | 5,930 | 8,104 |

HOUSING LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

| Identification code 36–4025–0–3–704 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0105 Other operating expenses | 2 | 1 | 2 |
| Credit program obligations: | | | |
| 0711 Default claim payments on principal | 3 | 2 | 1 |
| 0900 Total new obligations | 5 | 3 | 3 |
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 3 | 1 | ..... |
| 1022 Capital transfer of unobligated balances to general fund | –3 | –1 | ..... |
| Budget authority: | | | |
| Spending authority from offsetting collections, mandatory: | | | |
| 1800 Collected | 22 | 13 | 11 |
| 1820 Capital transfer of spending authority from offsetting collections to general fund | –16 | –10 | –8 |
| 1850 Spending auth from offsetting collections, mand (total) | 6 | 3 | 3 |
| 1930 Total budgetary resources available | 6 | 3 | 3 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 1 | ..... | ..... |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | 2 | 2 | ..... |
| 3010 Obligations incurred, unexpired accounts | 5 | 3 | 3 |
| 3020 Outlays (gross) | –5 | –5 | –3 |
| 3050 Unpaid obligations, end of year | 2 | ..... | ..... |
| Memorandum (non-add) entries: | | | |
| 3100 Obligated balance, start of year | 2 | 2 | ..... |
| 3200 Obligated balance, end of year | 2 | ..... | ..... |

Budget authority and outlays, net:

| | | | |
|--|-----|----|-------|
| Mandatory: | | | |
| 4090 Budget authority, gross | 6 | 3 | 3 |
| Outlays, gross: | | | |
| 4100 Outlays from new mandatory authority | 3 | 3 | 3 |
| 4101 Outlays from mandatory balances | 2 | 2 | ..... |
| 4110 Outlays, gross (total) | 5 | 5 | 3 |
| Offsets against gross budget authority and outlays: | | | |
| Offsetting collections (collected) from: | | | |
| 4123 Loan repayments and prepayments | –3 | –2 | –1 |
| 4123 Sale of homes, cash | –3 | –2 | –2 |
| 4123 Interest on loans | –1 | –1 | –1 |
| 4123 Interest on subordinate certificates | –1 | –1 | ..... |
| 4123 Interest collection on Veteran liability debts | –4 | –3 | –3 |
| 4123 Principal collection on Veteran liability debts | –10 | –4 | –4 |

| | | | | |
|------|---|-----|-----|-----|
| 4130 | Offsets against gross budget authority and outlays (total) | -22 | -13 | -11 |
| 4160 | Budget authority, net (mandatory) | -16 | -10 | -8 |
| 4170 | Outlays, net (mandatory) | -17 | -8 | -8 |
| 4180 | Budget authority, net (total) | -16 | -10 | -8 |
| 4190 | Outlays, net (total) | -17 | -8 | -8 |

Memorandum (non-add) entries:

| | | | | |
|------|--|-----|-----|-----|
| 5010 | Total investments, SOY: non-Fed securities: Market value | 140 | 140 | 140 |
| 5011 | Total investments, EOY: non-Fed securities: Market value | 140 | 140 | 140 |

Status of Direct Loans (in millions of dollars)

| Identification code 36-4025-0-3-704 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Cumulative balance of direct loans outstanding: | | | |
| 1210 Outstanding, start of year | 11 | 8 | 6 |
| 1251 Repayments: Repayments and prepayments | -3 | -2 | -2 |
| 1290 Outstanding, end of year | 8 | 6 | 4 |

Status of Guaranteed Loans (in millions of dollars)

| Identification code 36-4025-0-3-704 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Cumulative balance of guaranteed loans outstanding: | | | |
| 2210 Outstanding, start of year | 461 | 341 | 252 |
| 2251 Repayments and prepayments | -117 | -87 | -65 |
| 2262 Adjustments: Terminations for default that result in acquisition of property | -3 | -2 | -1 |
| 2290 Outstanding, end of year | 341 | 252 | 186 |
| Memorandum: | | | |
| 2299 Guaranteed amount of guaranteed loans outstanding, end of year | 144 | 106 | 78 |
| Addendum: | | | |
| Cumulative balance of defaulted guaranteed loans that result in loans receivable: | | | |
| 2310 Outstanding, start of year | 31 | 31 | 20 |
| 2351 Repayments of loans receivable | -10 | -11 | -7 |
| 2364 Other adjustments, net | 10 | | |
| 2390 Outstanding, end of year | 31 | 20 | 13 |

As required by the Federal Credit Reform Act of 1990, this account records all cash flows to and from the Government resulting from direct loans obligated and loan guarantees committed prior to 1992. All new activity in this program in 1992 and beyond is recorded in the corresponding program and financing accounts.

Balance Sheet (in millions of dollars)

| Identification code 36-4025-0-3-704 | 2012 actual | 2013 actual |
|---|-------------|-------------|
| ASSETS: | | |
| 1101 Federal assets: Fund balances with Treasury | 5 | 3 |
| Non-Federal assets: | | |
| 1201 Investments in non-Federal securities, net | 140 | 140 |
| 1206 Receivables, net | | 1 |
| 1601 Direct loans, gross | 11 | 8 |
| 1602 Interest receivable | | 35 |
| 1603 Allowance for estimated uncollectible loans and interest (-) | | -29 |
| 1604 Direct loans and interest receivable, net | 11 | 14 |
| 1606 Foreclosed property direct loans | 10 | |
| 1699 Value of assets related to direct loans | 21 | 14 |
| 1701 Defaulted guaranteed loans, gross | 31 | 31 |
| 1703 Allowance for estimated uncollectible loans and interest (-) | -10 | |
| 1704 Defaulted guaranteed loans and interest receivable, net | 21 | 31 |
| 1706 Foreclosed property | 4 | 3 |
| 1799 Value of assets related to loan guarantees | 25 | 34 |
| 1999 Total assets | 191 | 192 |
| LIABILITIES: | | |
| 2103 Federal liabilities: Debt | 189 | |
| Non-Federal liabilities: | | |
| 2201 Accounts payable | | 2 |
| 2204 Liabilities for loan guarantees | | 190 |
| 2207 Other | 2 | |
| 2999 Total liabilities | 191 | 192 |

| | | | |
|------|--|-----|-----|
| 4999 | Total liabilities and net position | 191 | 192 |
|------|--|-----|-----|

Object Classification (in millions of dollars)

| Identification code 36-4025-0-3-704 | 2013 actual | 2014 est. | 2015 est. |
|-------------------------------------|-------------|-----------|-----------|
| Direct obligations: | | | |
| 32.0 Land and structures | 3 | 2 | 2 |
| 33.0 Investments and loans | 2 | 1 | 1 |
| 99.9 Total new obligations | 5 | 3 | 3 |

NATIVE AMERICAN VETERAN HOUSING LOAN PROGRAM ACCOUNT

For administrative expenses to carry out the direct loan program authorized by subchapter V of chapter 37 of title 38, United States Code, **[\$1,109,000] \$1,130,000.**

VOCATIONAL REHABILITATION LOANS PROGRAM ACCOUNT

For the cost of direct loans, **[\$5,000] \$10,358**, as authorized by chapter 31 of title 38, United States Code: *Provided*, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: *Provided further*, That funds made available under this heading are available to subsidize gross obligations for the principal amount of direct loans not to exceed **[\$2,500,000] \$2,877,000.**

In addition, for administrative expenses necessary to carry out the direct loan program, **[\$354,000] \$361,000**, which may be paid to the appropriation for "General Operating Expenses, Veterans Benefits Administration". (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

| Identification code 36-1120-0-1-704 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| Credit program obligations: | | | |
| 0705 Reestimates of direct loan subsidy | 5 | 1 | |
| 0706 Interest on reestimates of direct loan subsidy | 1 | | |
| 0709 Administrative expenses | 1 | 1 | 1 |
| 0900 Total new obligations | 7 | 2 | 1 |
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 2 | 2 | 2 |
| Budget authority: | | | |
| Appropriations, discretionary: | | | |
| 1100 Appropriation | 1 | 1 | 1 |
| 1160 Appropriation, discretionary (total) | 1 | 1 | 1 |
| Appropriations, mandatory: | | | |
| 1200 Appropriation | 6 | 1 | |
| 1260 Appropriations, mandatory (total) | 6 | 1 | |
| 1900 Budget authority (total) | 7 | 2 | 1 |
| 1930 Total budgetary resources available | 9 | 4 | 3 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 2 | 2 | 2 |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3010 Obligations incurred, unexpired accounts | 7 | 2 | 1 |
| 3020 Outlays (gross) | -7 | -2 | -1 |
| Budget authority and outlays, net: | | | |
| Discretionary: | | | |
| 4000 Budget authority, gross | 1 | 1 | 1 |
| Outlays, gross: | | | |
| 4010 Outlays from new discretionary authority | 1 | 1 | 1 |
| Mandatory: | | | |
| 4090 Budget authority, gross | 6 | 1 | |
| Outlays, gross: | | | |
| 4100 Outlays from new mandatory authority | 6 | 1 | |
| 4180 Budget authority, net (total) | 7 | 2 | 1 |
| 4190 Outlays, net (total) | 7 | 2 | 1 |

NATIVE AMERICAN VETERAN HOUSING LOAN PROGRAM ACCOUNT—Continued

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

| Identification code 36-1120-0-1-704 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Direct loan levels supportable by subsidy budget authority: | | | |
| 115002 Native American Direct Loans | 5 | 11 | 11 |
| 115003 Vocational Rehabilitation | 2 | 3 | 3 |
| 115999 Total direct loan levels | 7 | 14 | 14 |
| Direct loan subsidy (in percent): | | | |
| 132002 Native American Direct Loans | -17.84 | -16.75 | -17.04 |
| 132003 Vocational Rehabilitation | 0.68 | 0.20 | 0.36 |
| 132999 Weighted average subsidy rate | -12.55 | -13.12 | -13.31 |
| Direct loan subsidy budget authority: | | | |
| 133002 Native American Direct Loans | -1 | -2 | -2 |
| 133999 Total subsidy budget authority | -1 | -2 | -2 |
| Direct loan subsidy outlays: | | | |
| 134002 Native American Direct Loans | -2 | -2 | -2 |
| 134999 Total subsidy outlays | -2 | -2 | -2 |
| Direct loan upward reestimates: | | | |
| 135002 Native American Direct Loans | 6 | 1 | ..... |
| 135999 Total upward reestimate budget authority | 6 | 1 | ..... |
| Direct loan downward reestimates: | | | |
| 137002 Native American Direct Loans | -3 | -1 | ..... |
| 137999 Total downward reestimate budget authority | -3 | -1 | ..... |
| Administrative expense data: | | | |
| 3510 Budget authority | 1 | 1 | 1 |
| 3590 Outlays from new authority | 1 | 1 | 1 |

The Native American Veterans Housing Loan program provides direct loans to veterans living on trust lands under 38 U.S.C. chapter 37, section 3761. These loans are available to purchase, construct, or improve homes to be occupied as the veteran's residence. This program began as a pilot in 1993 and was made permanent on June 15, 2006, through Public Law 109-233.

The Vocational Rehabilitation Loan Program provides additional funding assistance to cover the costs of subsistence, tuition, books, supplies, and equipment in conjunction with service connected disability benefits provided to Veterans participating in VA's Vocational Rehabilitation and Counseling Program as authorized by chapter 31 of title 38, United States Code. Repayment of these loans is made in monthly installments, without interest, through deductions from future payments of compensation, pension, subsistence allowance, educational assistance allowance, or retired pay.

Object Classification (in millions of dollars)

| Identification code 36-1120-0-1-704 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Direct obligations: | | | |
| 25.2 Other services from non-Federal sources | 1 | 1 | 1 |
| 41.0 Grants, subsidies, and contributions | 6 | 1 | ..... |
| 99.9 Total new obligations | 7 | 2 | 1 |

NATIVE AMERICAN DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

| Identification code 36-4130-0-3-704 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| Credit program obligations: | | | |
| 0710 Direct loan obligations | 5 | 11 | 11 |
| 0713 Payment of interest to Treasury | 3 | 3 | 3 |
| 0740 Negative subsidy obligations | 1 | 2 | 2 |
| 0742 Downward reestimate paid to receipt account | 2 | ..... | ..... |
| 0743 Interest on downward reestimates | 1 | ..... | ..... |
| 0900 Total new obligations | 12 | 16 | 16 |

Budgetary Resources:

| | | | |
|---|-----|----|----|
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 4 | 5 | 6 |
| Financing authority: | | | |
| Borrowing authority, mandatory: | | | |
| 1400 Borrowing authority | 12 | 12 | 12 |
| 1440 Borrowing authority, mandatory (total) | 12 | 12 | 12 |
| Spending authority from offsetting collections, mandatory: | | | |
| 1800 Collected | 11 | 10 | 10 |
| 1825 Spending authority from offsetting collections applied to repay debt | -10 | -5 | -6 |
| 1850 Spending auth from offsetting collections, mand (total) | 1 | 5 | 4 |
| 1900 Financing authority (total) | 13 | 17 | 16 |
| 1930 Total budgetary resources available | 17 | 22 | 22 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 5 | 6 | 6 |

Change in obligated balance:

| | | | |
|---|-----|-------|-------|
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | 3 | ..... | ..... |
| 3010 Obligations incurred, unexpired accounts | 12 | 16 | 16 |
| 3020 Financing disbursements (gross) | -15 | -16 | -16 |
| Memorandum (non-add) entries: | | | |
| 3100 Obligated balance, start of year | 3 | ..... | ..... |

Financing authority and disbursements, net:

| | | | |
|---|-----|-----|-------|
| Mandatory: | | | |
| 4090 Financing authority, gross | 13 | 17 | 16 |
| Financing disbursements: | | | |
| 4110 Financing disbursements, gross | 15 | 16 | 16 |
| Offsets against gross financing authority and disbursements: | | | |
| Offsetting collections (collected) from: | | | |
| 4120 Federal sources | -6 | -1 | ..... |
| 4123 Non-federal sources - Repayments and prepayments of principal | -2 | -6 | -7 |
| 4123 Non-Federal sources - Interest received on loans | -3 | -3 | -3 |
| 4130 Offsets against gross financing auth and disbursements (total) | -11 | -10 | -10 |
| 4160 Financing authority, net (mandatory) | 2 | 7 | 6 |
| 4170 Financing disbursements, net (mandatory) | 4 | 6 | 6 |
| 4180 Financing authority, net (total) | 2 | 7 | 6 |
| 4190 Financing disbursements, net (total) | 4 | 6 | 6 |

Status of Direct Loans (in millions of dollars)

| Identification code 36-4130-0-3-704 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Position with respect to appropriations act limitation on obligations: | | | |
| 1131 Direct loan obligations exempt from limitation | 5 | 11 | 11 |
| 1150 Total direct loan obligations | 5 | 11 | 11 |
| Cumulative balance of direct loans outstanding: | | | |
| 1210 Outstanding, start of year | 56 | 58 | 63 |
| 1231 Disbursements: Direct loan disbursements | 7 | 11 | 11 |
| 1251 Repayments: Repayments and prepayments | -2 | -6 | -7 |
| 1264 Write-offs for default: Other adjustments, net (+ or -) | -3 | ..... | ..... |
| 1290 Outstanding, end of year | 58 | 63 | 67 |

As required by the Federal Credit Reform Act of 1990, these non-budgetary accounts record all cash flows to and from the Government resulting from direct loans obligated in 1992 and beyond (including modifications of direct loans that resulted from obligations in any year). The amounts in the accounts are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

| Identification code 36-4130-0-3-704 | 2012 actual | 2013 actual |
|---|-------------|-------------|
| ASSETS: | | |
| Federal assets: | | |
| 1101 Fund balances with Treasury | 6 | 6 |
| Investments in US securities: | | |
| 1106 Receivables, net | 5 | 2 |
| Net value of assets related to post-1991 direct loans receivable: | | |
| 1401 Direct loans receivable, gross | 56 | 58 |
| 1402 Interest receivable | 1 | 1 |
| 1499 Net present value of assets related to direct loans | 57 | 59 |
| 1901 Other Federal assets: Other assets | 2 | 2 |

| | | | |
|----------------------|--|----|----|
| 1999 | Total assets | 70 | 69 |
| LIABILITIES: | | | |
| Federal liabilities: | | | |
| 2103 | Federal liabilities debt | 64 | 68 |
| 2105 | Other liabilities | 6 | 1 |
| 2999 | Total liabilities | 70 | 69 |
| 4999 | Total liabilities and net position | 70 | 69 |

TRANSITIONAL HOUSING DIRECT LOAN FINANCING ACCOUNT**Program and Financing** (in millions of dollars)

| Identification code 36-4258-0-3-704 | 2013 actual | 2014 est. | 2015 est. |
|-------------------------------------|--|-----------|-----------|
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 | Unobligated balance brought forward, Oct 1 | 5 | 5 |
| 1930 | Total budgetary resources available | 5 | 5 |
| Memorandum (non-add) entries: | | | |
| 1941 | Unexpired unobligated balance, end of year | 5 | 5 |

Status of Direct Loans (in millions of dollars)

| Identification code 36-4258-0-3-704 | 2013 actual | 2014 est. | 2015 est. |
|--|---|-----------|-----------|
| Position with respect to appropriations act limitation on obligations: | | | |
| 1121 | Limitation available from carry-forward | 95 | 95 |
| 1143 | Unobligated limitation carried forward | -95 | -95 |
| 1150 | Total direct loan obligations | | |
| Cumulative balance of direct loans outstanding: | | | |
| 1210 | Outstanding, start of year | 5 | 5 |
| 1290 | Outstanding, end of year | 5 | 5 |

Balance Sheet (in millions of dollars)

| Identification code 36-4258-0-3-704 | 2012 actual | 2013 actual |
|---|---|-------------|
| ASSETS: | | |
| Federal assets: Fund balances with Treasury | | |
| 1101 | 5 | 5 |
| Net value of assets related to post-1991 direct loans receivable: | | |
| 1401 | Direct loans receivable, gross | 5 |
| 1405 | Allowance for subsidy cost (-) | -5 |
| 1499 | Net present value of assets related to direct loans | |
| 1999 | Total assets | 5 |
| LIABILITIES: | | |
| 2103 | Federal liabilities: Debt | 5 |
| 4999 | Total liabilities and net position | 5 |

VOCATIONAL REHABILITATION DIRECT LOAN FINANCING ACCOUNT**Program and Financing** (in millions of dollars)

| Identification code 36-4112-0-3-702 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------------------------|-----------|-----------|
| Obligations by program activity: | | | |
| Credit program obligations: | | | |
| 0710 | Direct loan obligations | 3 | 3 |
| 0900 | Total new obligations | 3 | 3 |

Budgetary Resources:

| | | | |
|--|--|----|----|
| Unobligated balance: | | | |
| 1000 | Unobligated balance brought forward, Oct 1 | 1 | 1 |
| Financing authority: | | | |
| Borrowing authority, mandatory: | | | |
| 1400 | Authority to borrow (indefinite) | 3 | 3 |
| 1440 | Borrowing authority, mandatory (total) | 3 | 3 |
| Spending authority from offsetting collections, mandatory: | | | |
| 1800 | Collected | 3 | 3 |
| 1825 | Spending authority from offsetting collections applied to repay debt | -2 | -3 |
| 1850 | Spending auth from offsetting collections, mand (total) | 1 | |

| | | | | |
|-------------------------------|--|---|---|---|
| 1900 | Financing authority (total) | 4 | 3 | 3 |
| 1930 | Total budgetary resources available | 4 | 4 | 4 |
| Memorandum (non-add) entries: | | | | |
| 1941 | Unexpired unobligated balance, end of year | 1 | 1 | 1 |

Change in obligated balance:

| | | | | |
|---------------------|--|----|----|----|
| Unpaid obligations: | | | | |
| 3010 | Obligations incurred, unexpired accounts | 3 | 3 | 3 |
| 3020 | Financing disbursements (gross) | -3 | -3 | -3 |

Financing authority and disbursements, net:

| | | | | |
|--|---|----|----|----|
| Mandatory: | | | | |
| 4090 | Financing authority, gross | 4 | 3 | 3 |
| Financing disbursements: | | | | |
| 4110 | Financing disbursements, gross | 3 | 3 | 3 |
| Offsets against gross financing authority and disbursements: | | | | |
| Offsetting collections (collected) from: | | | | |
| 4123 | Repayments and prepayments of principal | -3 | -3 | -3 |
| 4180 | Financing authority, net (total) | 1 | | |

Status of Direct Loans (in millions of dollars)

| Identification code 36-4112-0-3-702 | 2013 actual | 2014 est. | 2015 est. |
|--|--|-----------|-----------|
| Position with respect to appropriations act limitation on obligations: | | | |
| 1111 | Limitation on direct loans | 3 | 3 |
| 1150 | Total direct loan obligations | 3 | 3 |
| Cumulative balance of direct loans outstanding: | | | |
| 1210 | Outstanding, start of year | 2 | 2 |
| 1231 | Disbursements: Direct loan disbursements | 3 | 3 |
| 1251 | Repayments: Repayments and prepayments | -3 | -3 |
| 1290 | Outstanding, end of year | 2 | 2 |

Balance Sheet (in millions of dollars)

| Identification code 36-4112-0-3-702 | 2012 actual | 2013 actual |
|---|---|-------------|
| ASSETS: | | |
| Federal assets: Investments in US securities: | | |
| 1104 | Investments US Securities | 1 |
| 1401 | Net value of assets related to post-1991 direct loans receivable: | 2 |
| | Direct loans receivable, gross | |
| 1999 | Total assets | 3 |
| LIABILITIES: | | |
| 2103 | Federal liabilities: Debt | 3 |
| 4999 | Total liabilities and net position | 3 |

Trust Funds**POST-VIETNAM ERA VETERANS EDUCATION ACCOUNT****Program and Financing** (in millions of dollars)

| Identification code 36-8133-0-7-702 | 2013 actual | 2014 est. | 2015 est. |
|---|---|-----------|-----------|
| Obligations by program activity: | | | |
| 0003 | Participant disenrollments | 1 | 1 |
| 0900 | Total new obligations (object class 44.0) | 1 | 1 |

Budgetary Resources:

| | | | |
|-------------------------------|--|----|----|
| Unobligated balance: | | | |
| 1000 | Unobligated balance brought forward, Oct 1 | 64 | 63 |
| 1930 | Total budgetary resources available | 64 | 63 |
| Memorandum (non-add) entries: | | | |
| 1941 | Unexpired unobligated balance, end of year | 63 | 62 |

Change in obligated balance:

| | | | |
|-------------------------------|--|----|----|
| Unpaid obligations: | | | |
| 3000 | Unpaid obligations, brought forward, Oct 1 | 1 | 1 |
| 3010 | Obligations incurred, unexpired accounts | 1 | 1 |
| 3020 | Outlays (gross) | -1 | -1 |
| 3050 | Unpaid obligations, end of year | 1 | 1 |
| Memorandum (non-add) entries: | | | |
| 3100 | Obligated balance, start of year | 1 | 1 |
| 3200 | Obligated balance, end of year | 1 | 1 |

POST-VIETNAM ERA VETERANS EDUCATION ACCOUNT—Continued Program and Financing—Continued

| Identification code 36–8133–0–7–702 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Budget authority and outlays, net: | | | |
| Mandatory: | | | |
| Outlays, gross: | | | |
| 4101 Outlays from mandatory balances | 1 | 1 | 1 |
| 4190 Outlays, net (total) | 1 | 1 | 1 |

This account consists of voluntary contributions by eligible servicepersons and matching contributions provided by the Department of Defense. The fund provides educational assistance payments to participants who entered the service after December 31, 1976, and are pursuing training under chapter 32, title 38, U.S.C. Section 901 is a non-contributory program with educational assistance provided by the Department of Defense. Public Law 99–576, enacted October 28, 1986, closed the program permanently for new enrollments effective March 31, 1987. Public Law 106–419, enacted November 1, 2000, provides qualified participants in this program another opportunity (through October 31, 2001) to convert to the All-Volunteer Force Educational Assistance program (Montgomery GI Bill). The estimated activity in the fund follows:

CONTRIBUTIONS, PARTICIPANTS, DISENROLLMENTS, REFUNDS AND TRAINEES

| | [total dollars in millions] | | |
|--|-----------------------------|-----------|-----------|
| | 2013 actual | 2014 est. | 2015 est. |
| Total program obligations | \$1 | \$1 | \$0 |
| Number of disenrollments | 336 | 286 | 257 |
| Total refunds | \$0 | \$0 | \$0 |
| Average Refund | \$1,353 | \$1,353 | \$1,353 |
| Total trainees | 68 | 65 | 62 |
| Total trainee cost | \$0 | \$0 | \$0 |
| Average trainee cost | \$614 | \$614 | \$614 |
| Section 901 trainees | 10 | 10 | 9 |
| Total Section 901 trainee cost | \$0 | \$0 | \$0 |
| Average Section 901 trainee cost | \$11,837 | \$11,837 | \$11,837 |

NATIONAL SERVICE LIFE INSURANCE FUND

Special and Trust Fund Receipts (in millions of dollars)

| Identification code 36–8132–0–7–701 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| 0100 Balance, start of year | 5,825 | 5,156 | 4,386 |
| Receipts: | | | |
| 0220 NSLI Fund, Premium and Other Receipts | 58 | 57 | 48 |
| 0240 NSLI Fund, Interest | 317 | 263 | 219 |
| 0299 Total receipts and collections | 375 | 320 | 267 |
| 0400 Total: Balances and collections | 6,200 | 5,476 | 4,653 |
| Appropriations: | | | |
| 0500 National Service Life Insurance Fund | –375 | –320 | –267 |
| 0501 National Service Life Insurance Fund | –669 | –770 | –733 |
| 0599 Total appropriations | –1,044 | –1,090 | –1,000 |
| 0799 Balance, end of year | 5,156 | 4,386 | 3,653 |

Program and Financing (in millions of dollars)

| Identification code 36–8132–0–7–701 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0001 Death claims | 770 | 718 | 669 |
| 0002 Disability claims | 5 | 4 | 4 |
| 0003 Matured endowments | 54 | 62 | 70 |
| 0004 Cash surrenders | 30 | 26 | 23 |
| 0005 Dividends | 110 | 79 | 62 |
| 0006 Interest paid on dividend credits and deposits | 33 | 36 | 28 |
| 0007 Payment to general operating expenses | 18 | 21 | 19 |
| 0091 Total operating expenses | 1,020 | 946 | 875 |
| 0201 Capital investment: Policy loans | 24 | 25 | 22 |
| 0799 Total direct obligations | 1,044 | 971 | 897 |

| | | | |
|---|-------|-------|-------|
| 0801 Death claims | 37 | 90 | 79 |
| 0802 Disability claims | 1 | 1 | 1 |
| 0803 Matured endowments | 3 | 8 | 8 |
| 0804 Cash surrenders | 1 | 3 | 3 |
| 0805 Dividends | 5 | 10 | 8 |
| 0806 Interest paid on dividend credits and deposits | 2 | 4 | 3 |
| 0807 Payment to general operating expenses | 1 | 3 | 2 |
| 0899 Total reimbursable obligations | 49 | 119 | 103 |
| 0900 Total new obligations | 1,093 | 1,090 | 1,000 |

Budgetary Resources:

| | | | |
|--|-------|-------|-------|
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 1 | | |
| Budget authority: | | | |
| Appropriations, mandatory: | | | |
| 1201 Appropriation (special or trust fund) | 375 | 320 | 267 |
| 1203 Appropriation (previously unavailable) | 669 | 770 | 733 |
| 1260 Appropriations, mandatory (total) | 1,044 | 1,090 | 1,000 |
| Spending authority from offsetting collections, mandatory: | | | |
| 1800 Collected | 49 | | |
| 1801 Change in uncollected payments, Federal sources | –1 | | |
| 1850 Spending auth from offsetting collections, mand (total) | 48 | | |
| 1900 Budget authority (total) | 1,092 | 1,090 | 1,000 |
| 1930 Total budgetary resources available | 1,093 | 1,090 | 1,000 |

Change in obligated balance:

| | | | |
|---|--------|--------|--------|
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | 1,090 | 1,108 | 1,033 |
| 3010 Obligations incurred, unexpired accounts | 1,093 | 1,090 | 1,000 |
| 3020 Outlays (gross) | –1,075 | –1,165 | –1,092 |
| 3050 Unpaid obligations, end of year | 1,108 | 1,033 | 941 |
| Uncollected payments: | | | |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 | –1 | | |
| 3070 Change in uncollected pymts, Fed sources, unexpired | 1 | | |
| Memorandum (non-add) entries: | | | |
| 3100 Obligated balance, start of year | 1,089 | 1,108 | 1,033 |
| 3200 Obligated balance, end of year | 1,108 | 1,033 | 941 |

Budget authority and outlays, net:

| | | | |
|--|-------|-------|-------|
| Mandatory: | | | |
| 4090 Budget authority, gross | 1,092 | 1,090 | 1,000 |
| Outlays, gross: | | | |
| 4100 Outlays from new mandatory authority | | 320 | 267 |
| 4101 Outlays from mandatory balances | 1,075 | 845 | 825 |
| 4110 Outlays, gross (total) | 1,075 | 1,165 | 1,092 |
| Offsets against gross budget authority and outlays: | | | |
| Offsetting collections (collected) from: | | | |
| 4123 Non-Federal sources | –49 | | |
| Additional offsets against gross budget authority only: | | | |
| 4140 Change in uncollected pymts, Fed sources, unexpired | 1 | | |
| 4160 Budget authority, net (mandatory) | 1,044 | 1,090 | 1,000 |
| 4170 Outlays, net (mandatory) | 1,026 | 1,165 | 1,092 |
| 4180 Budget authority, net (total) | 1,044 | 1,090 | 1,000 |
| 4190 Outlays, net (total) | 1,026 | 1,165 | 1,092 |

Memorandum (non-add) entries:

| | | | |
|--|-------|-------|-------|
| 5000 Total investments, SOY: Federal securities: Par value | 6,912 | 6,256 | 5,416 |
| 5001 Total investments, EOY: Federal securities: Par value | 6,256 | 5,416 | 4,695 |

Note.—Department of Veterans Affairs insurance policy loans are not an extension of Federal credit. Credit schedules previously shown for this account have been discontinued.

This fund was established in 1940. It is for the World War II servicemen's and veterans' insurance program. Over 22 million policies were issued under this program. Activity of the fund reflects a declining claim workload. The trend in the number and amount of policies in force is shown as follows:

POLICIES AND INSURANCE IN FORCE

| | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Number of policies | 509,337 | 438,330 | 371,230 |
| Insurance in force (dollars in millions) | \$6,297 | \$5,514 | \$4,729 |

This fund is operated on a commercial basis to the extent possible. The income of the fund is derived from premium receipts, interest on investments, and payments which are made to the fund from the Veterans Insurance and Indemnities appropriation.

Assets of the fund, which are largely invested in special interest-bearing Treasury securities and in policy loans, are expected to decrease from an estimated \$5,814 million as of September 30, 2014 to \$5,101 million as of September 30, 2015. The actuarial estimate of policy obligations as of September 30, 2015, totals \$4,856 million, leaving a balance of \$245 million for contingency reserves.

Status of Funds (in millions of dollars)

| Identification code 36-8132-0-7-701 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Unexpended balance, start of year: | | | |
| 0100 Balance, start of year | 6,915 | 6,264 | 5,419 |
| 0199 Total balance, start of year | 6,915 | 6,264 | 5,419 |
| Cash income during the year: | | | |
| Current law: | | | |
| Offsetting receipts (proprietary): | | | |
| 1220 NSLI Fund, Premium and Other Receipts | 58 | 57 | 48 |
| Offsetting receipts (intragovernmental): | | | |
| 1240 NSLI Fund, Interest | 317 | 263 | 219 |
| Offsetting collections: | | | |
| 1280 National Service Life Insurance Fund | 49 | | |
| 1299 Income under present law | 424 | 320 | 267 |
| 3299 Total cash income | 424 | 320 | 267 |
| Cash outgo during year: | | | |
| Current law: | | | |
| 4500 National Service Life Insurance Fund | -1,075 | -1,165 | -1,092 |
| 4599 Outgo under current law (-) | -1,075 | -1,165 | -1,092 |
| 6599 Total cash outgo (-) | -1,075 | -1,165 | -1,092 |
| Unexpended balance, end of year: | | | |
| 8700 Uninvested balance (net), end of year | 8 | 3 | -101 |
| 8701 National Service Life Insurance Fund | 6,256 | 5,416 | 4,695 |
| 8799 Total balance, end of year | 6,264 | 5,419 | 4,594 |

Object Classification (in millions of dollars)

| Identification code 36-8132-0-7-701 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Direct obligations: | | | |
| 33.0 Investments and loans | 24 | 24 | 22 |
| 42.0 Insurance claims and indemnities | 859 | 811 | 766 |
| 43.0 Interest and dividends | 161 | 136 | 109 |
| 99.0 Direct obligations | 1,044 | 971 | 897 |
| 99.0 Reimbursable obligations | 49 | 119 | 103 |
| 99.9 Total new obligations | 1,093 | 1,090 | 1,000 |

UNITED STATES GOVERNMENT LIFE INSURANCE FUND**Special and Trust Fund Receipts** (in millions of dollars)

| Identification code 36-8150-0-7-701 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| 0100 Balance, start of year | 7 | 6 | 3 |
| Receipts: | | | |
| 0240 Interest and Profits on Investments in Public Debt Securities, USGLI | 1 | | |
| 0400 Total: Balances and collections | 8 | 6 | 3 |
| Appropriations: | | | |
| 0500 United States Government Life Insurance Fund | -1 | -1 | |
| 0501 United States Government Life Insurance Fund | -1 | -2 | -2 |
| 0599 Total appropriations | -2 | -3 | -2 |
| 0799 Balance, end of year | 6 | 3 | 1 |

Program and Financing (in millions of dollars)

| Identification code 36-8150-0-7-701 | 2013 actual | 2014 est. | 2015 est. |
|-------------------------------------|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0001 Death claims | 1 | 2 | 1 |
| 0007 Other costs | 1 | 1 | 1 |
| 0900 Total new obligations | 2 | 3 | 2 |

Budgetary Resources:

| | | | |
|---|---|---|---|
| Budget authority: | | | |
| Appropriations, mandatory: | | | |
| 1201 Appropriation (special or trust fund) | 1 | 1 | |
| 1203 Appropriation (previously unavailable) | 1 | 2 | 2 |
| 1260 Appropriations, mandatory (total) | 2 | 3 | 2 |
| 1900 Budget authority (total) | 2 | 3 | 2 |
| 1930 Total budgetary resources available | 2 | 3 | 2 |

Change in obligated balance:

| | | | |
|---|----|----|----|
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | 5 | 3 | 3 |
| 3010 Obligations incurred, unexpired accounts | 2 | 3 | 2 |
| 3020 Outlays (gross) | -4 | -3 | -3 |
| 3050 Unpaid obligations, end of year | 3 | 3 | 2 |
| Memorandum (non-add) entries: | | | |
| 3100 Obligated balance, start of year | 5 | 3 | 3 |
| 3200 Obligated balance, end of year | 3 | 3 | 2 |

Budget authority and outlays, net:

| | | | |
|---|---|---|---|
| Mandatory: | | | |
| 4090 Budget authority, gross | 2 | 3 | 2 |
| Outlays, gross: | | | |
| 4100 Outlays from new mandatory authority | 2 | | |
| 4101 Outlays from mandatory balances | 2 | 3 | 3 |
| 4110 Outlays, gross (total) | 4 | 3 | 3 |
| 4180 Budget authority, net (total) | 2 | 3 | 2 |
| 4190 Outlays, net (total) | 4 | 3 | 3 |

Memorandum (non-add) entries:

| | | | |
|--|----|----|---|
| 5000 Total investments, SOY: Federal securities: Par value | 13 | 10 | 7 |
| 5001 Total investments, EOY: Federal securities: Par value | 10 | 7 | 4 |

Note.—Department of Veterans Affairs insurance policy loans are not an extension of Federal credit. Credit schedules previously shown for this account have been discontinued.

This fund was established in 1919 to receive premiums and pay claims on insurance issued under the provisions of the War Risk Insurance Act. The general decline in the activity of the fund is indicated in the following table:

POLICIES AND INSURANCE IN FORCE

| | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Number of policies | 1,572 | 966 | 563 |
| Insurance in force (dollars in millions) | \$4 | \$2 | \$1 |

The fund is operated on a commercial basis to the extent possible. The income of the fund is derived from interest on investments. Effective January 1, 1983, premiums were discontinued because reserves held in the fund were adequate to meet future liabilities of the program.

Assets of the fund, which are largely invested in interest-bearing securities and policy loans, are estimated to decrease from \$6.7 million as of September 30, 2014, to \$4.5 million as of September 30, 2015, as an increasing number of policies mature through death or disability. The actuarial evaluation of policy obligations as of September 30, 2015, totals \$4.2 million, leaving a balance of \$0.3 million for contingency reserves.

Status of Funds (in millions of dollars)

| Identification code 36-8150-0-7-701 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Unexpended balance, start of year: | | | |
| 0100 Balance, start of year | 13 | 10 | 7 |
| 0199 Total balance, start of year | 13 | 10 | 7 |
| Cash income during the year: | | | |
| Current law: | | | |
| Offsetting receipts (intragovernmental): | | | |
| 1240 Interest and Profits on Investments in Public Debt Securities, USGLI | 1 | | |
| 1299 Income under present law | 1 | | |
| 3299 Total cash income | 1 | | |
| Cash outgo during year: | | | |
| Current law: | | | |
| 4500 United States Government Life Insurance Fund | -4 | -3 | -3 |

UNITED STATES GOVERNMENT LIFE INSURANCE FUND—Continued
Status of Funds—Continued

| Identification code 36-8150-0-7-701 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| 4599 Outgo under current law (-) | -4 | -3 | -3 |
| 6599 Total cash outgo (-) | -4 | -3 | -3 |
| Unexpended balance, end of year: | | | |
| 8700 Uninvested balance (net), end of year | | | |
| 8701 United States Government Life Insurance Fund | 10 | 7 | 4 |
| 8799 Total balance, end of year | 10 | 7 | 4 |

Object Classification (in millions of dollars)

| Identification code 36-8150-0-7-701 | 2013 actual | 2014 est. | 2015 est. |
|---------------------------------------|-------------|-----------|-----------|
| Direct obligations: | | | |
| 42.0 Insurance claims and indemnities | 1 | 2 | 1 |
| 43.0 Interest and dividends | 1 | 1 | 1 |
| 99.9 Total new obligations | 2 | 3 | 2 |

VETERANS SPECIAL LIFE INSURANCE FUND

Program and Financing (in millions of dollars)

| Identification code 36-8455-0-8-701 | 2013 actual | 2014 est. | 2015 est. |
|-------------------------------------|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0801 Death claims | 111 | 124 | 129 |
| 0802 Cash surrenders | 6 | 6 | 6 |
| 0803 Dividends | 48 | 44 | 38 |
| 0804 All other | 22 | 24 | 22 |
| 0805 Payments to insurance account | 6 | 8 | 8 |
| 0806 Capital investment | 10 | 9 | 8 |
| 0900 Total new obligations | 203 | 215 | 211 |

Budgetary Resources:

| | | | |
|--|-------|-------|-------|
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 1,519 | 1,478 | 1,410 |
| Budget authority: | | | |
| Spending authority from offsetting collections, mandatory: | | | |
| 1800 Collected | 164 | 147 | 135 |
| 1801 Change in uncollected payments, Federal sources | -2 | | |
| 1850 Spending auth from offsetting collections, mand (total) | 162 | 147 | 135 |
| 1930 Total budgetary resources available | 1,681 | 1,625 | 1,545 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 1,478 | 1,410 | 1,334 |

Change in obligated balance:

| | | | |
|---|------|------|------|
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | 463 | 463 | 456 |
| 3010 Obligations incurred, unexpired accounts | 203 | 215 | 211 |
| 3020 Outlays (gross) | -203 | -222 | -223 |
| 3050 Unpaid obligations, end of year | 463 | 456 | 444 |
| Uncollected payments: | | | |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 | -27 | -25 | -25 |
| 3070 Change in uncollected pymts, Fed sources, unexpired | 2 | | |
| 3090 Uncollected pymts, Fed sources, end of year | -25 | -25 | -25 |
| Memorandum (non-add) entries: | | | |
| 3100 Obligated balance, start of year | 436 | 438 | 431 |
| 3200 Obligated balance, end of year | 438 | 431 | 419 |

Budget authority and outlays, net:

| | | | |
|---|------|------|------|
| Mandatory: | | | |
| 4090 Budget authority, gross | 162 | 147 | 135 |
| Outlays, gross: | | | |
| 4100 Outlays from new mandatory authority | | 147 | 135 |
| 4101 Outlays from mandatory balances | 203 | 75 | 88 |
| 4110 Outlays, gross (total) | 203 | 222 | 223 |
| Offsets against gross budget authority and outlays: | | | |
| Offsetting collections (collected) from: | | | |
| 4121 Baseline Program [Fund Earnings] | -108 | -98 | -90 |
| 4123 Baseline Program [Repayment of loans] | -15 | -13 | -12 |
| 4123 Baseline Program [Fund Premiums] | -36 | -33 | -30 |
| 4123 Baseline Program [Interest on Loans] | -5 | -3 | -3 |
| 4130 Offsets against gross budget authority and outlays (total) | -164 | -147 | -135 |

| | | | |
|--|----|----|----|
| Additional offsets against gross budget authority only: | | | |
| 4140 Change in uncollected pymts, Fed sources, unexpired | 2 | | |
| 4170 Outlays, net (mandatory) | 39 | 75 | 88 |
| 4190 Outlays, net (total) | 39 | 75 | 88 |

Memorandum (non-add) entries:

| | | | |
|--|-------|-------|-------|
| 5000 Total investments, SOY: Federal securities: Par value | 1,953 | 1,914 | 1,839 |
| 5001 Total investments, EOY: Federal securities: Par value | 1,914 | 1,839 | 1,751 |

Note.—Department of Veterans Affairs insurance policy loans are not an extension of Federal credit. Credit schedules previously shown for this account have been discontinued.

This fund finances the payment of claims on life insurance policies issued before January 3, 1957, to veterans who served in the Armed Forces subsequent to April 1, 1951. No new policies can be issued. Policyholders may elect to purchase total disability income coverage with the payment of additional premiums.

Benefit program:

Death claims.—Represents payments to designated beneficiaries.

Cash surrenders.—A policyholder may terminate his or her insurance by cashing in the policy for its cash value.

Dividends.—Policyholders participate in the distribution of annual dividends.

All other.—Classified in this category are payments to policyholders who: (a) hold endowment policies which have matured; (b) have purchased total disability income coverage and subsequently become disabled; and (c) are paid interest on dividend credits and deposits.

The following table reflects the decrease in the number of policies and the amounts of insurance in force:

POLICIES AND INSURANCE IN FORCE

| | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Number of policies | 140,336 | 130,240 | 119,580 |
| Insurance in force (dollars in millions) | \$1,955 | \$1,851 | \$1,733 |

Financing.—Payments from this fund are financed primarily from premium receipts and interest on investments.

Object Classification (in millions of dollars)

| Identification code 36-8455-0-8-701 | 2013 actual | 2014 est. | 2015 est. |
|---------------------------------------|-------------|-----------|-----------|
| Reimbursable obligations: | | | |
| 33.0 Investments and loans | 10 | 9 | 9 |
| 42.0 Insurance claims and indemnities | 125 | 140 | 145 |
| 43.0 Interest and dividends | 68 | 66 | 57 |
| 99.9 Total new obligations | 203 | 215 | 211 |

DEPARTMENTAL ADMINISTRATION

Federal Funds

CONSTRUCTION, MAJOR PROJECTS

For constructing, altering, extending, and improving any of the facilities, including parking projects, under the jurisdiction or for the use of the Department of Veterans Affairs, or for any of the purposes set forth in sections 316, 2404, 2406, and chapter 81 of title 38, United States Code, not otherwise provided for, including planning, architectural and engineering services, construction management services, maintenance or guarantee period services costs associated with equipment guarantees provided under the project, services of claims analysts, offsite utility and storm drainage system construction costs, and site acquisition, where the estimated cost of a project is more than the amount set forth in section 8104(a)(3)(A) of title 38, United States Code, or where funds for a project were made available in a previous major project appropriation, **[\$342,130,000] \$561,800,000**, of which **[\$322,130,000] \$481,800,000** shall remain available until September 30, **[2018] 2019**, and of which **[\$20,000,000] \$80,000,000** shall remain available until expended: *Provided*, That except for advance planning activities, including needs

assessments which may or may not lead to capital investments, and other capital asset management related activities, including portfolio development and management activities, and investment strategy studies funded through the advance planning fund and the planning and design activities funded through the design fund, including needs assessments which may or may not lead to capital investments, and salaries and associated costs of the resident engineers who oversee those capital investments funded through this account, and funds provided for the purchase of land for the National Cemetery Administration through the land acquisition line item, none of the funds made available under this heading shall be used for any project which has not been approved by the Congress in the budgetary process: *Provided further*, That funds made available under this heading for fiscal year **[2014] 2015**, for each approved project shall be obligated: (1) by the awarding of a construction documents contract by September 30, **[2014] 2015**; and (2) by the awarding of a construction contract by September 30, **[2015] 2016**: *Provided further*, That the Secretary of Veterans Affairs shall promptly submit to the Committees on Appropriations of both Houses of Congress a written report on any approved major construction project for which obligations are not incurred within the time limitations established above. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

| Identification code 36-0110-0-1-703 | | 2013 actual | 2014 est. | 2015 est. |
|---|--|-------------|-----------|-----------|
| Obligations by program activity: | | | | |
| 0001 | Medical programs | 882 | 572 | 1,109 |
| 0002 | National cemeteries | 24 | 128 | 53 |
| 0005 | Staff offices | 9 | 4 | 11 |
| 0006 | Veterans Benefit Administration | | 1 | |
| 0900 | Total new obligations | 915 | 705 | 1,173 |
| Budgetary Resources: | | | | |
| Unobligated balance: | | | | |
| 1000 | Unobligated balance brought forward, Oct 1 | 2,525 | 2,348 | 1,985 |
| Budget authority: | | | | |
| Appropriations, discretionary: | | | | |
| 1100 | Appropriation | 739 | 342 | 562 |
| 1130 | Appropriations permanently reduced | -1 | | |
| 1160 | Appropriation, discretionary (total) | 738 | 342 | 562 |
| 1900 | Budget authority (total) | 738 | 342 | 562 |
| 1930 | Total budgetary resources available | 3,263 | 2,690 | 2,547 |
| Memorandum (non-add) entries: | | | | |
| 1941 | Unexpired unobligated balance, end of year | 2,348 | 1,985 | 1,374 |
| Change in obligated balance: | | | | |
| Unpaid obligations: | | | | |
| 3000 | Unpaid obligations, brought forward, Oct 1 | 1,580 | 1,796 | 1,678 |
| 3010 | Obligations incurred, unexpired accounts | 915 | 705 | 1,173 |
| 3020 | Outlays (gross) | -699 | -823 | -720 |
| 3050 | Unpaid obligations, end of year | 1,796 | 1,678 | 2,131 |
| Memorandum (non-add) entries: | | | | |
| 3100 | Obligated balance, start of year | 1,580 | 1,796 | 1,678 |
| 3200 | Obligated balance, end of year | 1,796 | 1,678 | 2,131 |
| Budget authority and outlays, net: | | | | |
| Discretionary: | | | | |
| 4000 | Budget authority, gross | 738 | 342 | 562 |
| Outlays, gross: | | | | |
| 4010 | Outlays from new discretionary authority | 27 | 2 | 4 |
| 4011 | Outlays from discretionary balances | 672 | 821 | 716 |
| 4020 | Outlays, gross (total) | 699 | 823 | 720 |
| 4180 | Budget authority, net (total) | 738 | 342 | 562 |
| 4190 | Outlays, net (total) | 699 | 823 | 720 |

The Construction, Major Projects appropriation funds construction projects costing more than \$10 million. Funding is included for the next phases that will provide seismic corrections to buildings in West Los Angeles, CA; a new mental health facility in Long Beach, CA; renovation of buildings in Canandaigua, NY; and a new spinal cord injury and community living center in San Diego, CA. Additional funds are provided to fund salaries and associated costs of resident engineers who oversee the Depart-

ment's capital investments and to support advance planning and design activities.

Object Classification (in millions of dollars)

| Identification code 36-0110-0-1-703 | | 2013 actual | 2014 est. | 2015 est. |
|-------------------------------------|---|-------------|-----------|-----------|
| Direct obligations: | | | | |
| 25.2 | Other services from non-Federal sources | 5 | 4 | 8 |
| 25.3 | Other goods and services from Federal sources | 34 | 20 | 30 |
| 26.0 | Supplies and materials | | 3 | 6 |
| 31.0 | Equipment | | 5 | 10 |
| 32.0 | Land and structures | 876 | 673 | 1,119 |
| 99.9 | Total new obligations | 915 | 705 | 1,173 |

CONSTRUCTION, MINOR PROJECTS

For constructing, altering, extending, and improving any of the facilities, including parking projects, under the jurisdiction or for the use of the Department of Veterans Affairs, including planning and assessments of needs which may lead to capital investments, architectural and engineering services, maintenance or guarantee period services costs associated with equipment guarantees provided under the project, services of claims analysts, offsite utility and storm drainage system construction costs, and site acquisition, or for any of the purposes set forth in sections 316, 2404, 2406, and chapter 81 of title 38, United States Code, not otherwise provided for, where the estimated cost of a project is equal to or less than the amount set forth in section 8104(a)(3)(A) of title 38, United States Code, **[\$714,870,000] \$495,200,000**, to remain available until September 30, **[2018] 2019**, along with unobligated balances of previous "Construction, Minor Projects" appropriations which are hereby made available for any project where the estimated cost is equal to or less than the amount set forth in such section: *Provided*, That funds made available under this heading shall be for: (1) repairs to any of the nonmedical facilities under the jurisdiction or for the use of the Department which are necessary because of loss or damage caused by any natural disaster or catastrophe; and (2) temporary measures necessary to prevent or to minimize further loss by such causes. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

| Identification code 36-0111-0-1-703 | | 2013 actual | 2014 est. | 2015 est. |
|---|--|-------------|-----------|-----------|
| Obligations by program activity: | | | | |
| 0001 | Medical programs | 371 | 684 | 435 |
| 0002 | National cemeteries | 41 | 97 | 75 |
| 0003 | Regional offices | 14 | 28 | 76 |
| 0004 | Staff offices | 16 | 38 | 26 |
| 0900 | Total new obligations | 442 | 847 | 612 |
| Budgetary Resources: | | | | |
| Unobligated balance: | | | | |
| 1000 | Unobligated balance brought forward, Oct 1 | 251 | 416 | 284 |
| Budget authority: | | | | |
| Appropriations, discretionary: | | | | |
| 1100 | Appropriation | 608 | 715 | 495 |
| 1130 | Appropriations permanently reduced | -1 | | |
| 1160 | Appropriation, discretionary (total) | 607 | 715 | 495 |
| 1900 | Budget authority (total) | 607 | 715 | 495 |
| 1930 | Total budgetary resources available | 858 | 1,131 | 779 |
| Memorandum (non-add) entries: | | | | |
| 1941 | Unexpired unobligated balance, end of year | 416 | 284 | 167 |
| Change in obligated balance: | | | | |
| Unpaid obligations: | | | | |
| 3000 | Unpaid obligations, brought forward, Oct 1 | 882 | 882 | 1,300 |
| 3010 | Obligations incurred, unexpired accounts | 442 | 847 | 612 |
| 3020 | Outlays (gross) | -442 | -429 | -590 |
| 3050 | Unpaid obligations, end of year | 882 | 1,300 | 1,322 |
| Memorandum (non-add) entries: | | | | |
| 3100 | Obligated balance, start of year | 882 | 882 | 1,300 |
| 3200 | Obligated balance, end of year | 882 | 1,300 | 1,322 |

CONSTRUCTION, MINOR PROJECTS—Continued
Program and Financing—Continued

| Identification code 36-0111-0-1-703 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Budget authority and outlays, net: | | | |
| Discretionary: | | | |
| 4000 Budget authority, gross | 607 | 715 | 495 |
| Outlays, gross: | | | |
| 4010 Outlays from new discretionary authority | 10 | 129 | 89 |
| 4011 Outlays from discretionary balances | 432 | 300 | 501 |
| 4020 Outlays, gross (total) | 442 | 429 | 590 |
| 4180 Budget authority, net (total) | 607 | 715 | 495 |
| 4190 Outlays, net (total) | 442 | 429 | 590 |

The Construction, Minor Projects appropriation, which funds construction projects costing equal to or less than \$10 million, is used to improve the infrastructure of medical facilities and other Department-owned facilities to reduce the risk to patient life and safety, correct code deficiencies, and improve national cemeteries and regional and staff offices.

Object Classification (in millions of dollars)

| Identification code 36-0111-0-1-703 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Direct obligations: | | | |
| 25.2 Other services from non-Federal sources | 9 | 54 | 34 |
| 26.0 Supplies and materials | 6 | 7 | 5 |
| 31.0 Equipment | | 3 | 3 |
| 32.0 Land and structures | 427 | 783 | 570 |
| 99.9 Total new obligations | 442 | 847 | 612 |

GRANTS FOR CONSTRUCTION OF STATE EXTENDED CARE FACILITIES

For grants to assist States to acquire or construct State nursing home and domiciliary facilities and to remodel, modify, or alter existing hospital, nursing home, and domiciliary facilities in State homes, for furnishing care to veterans as authorized by sections 8131 through 8137 of title 38, United States Code, [\$85,000,000] \$80,000,000, to remain available until expended. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

| Identification code 36-0181-0-1-703 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0001 Grants for construction of state extended care facilities | 189 | 103 | 80 |
| 0900 Total new obligations (object class 41.0) | 189 | 103 | 80 |
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 132 | 28 | 10 |
| Budget authority: | | | |
| 1100 Appropriations, discretionary: | | | |
| Appropriation | 85 | 85 | 80 |
| 1160 Appropriation, discretionary (total) | 85 | 85 | 80 |
| 1930 Total budgetary resources available | 217 | 113 | 90 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 28 | 10 | 10 |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | 179 | 273 | 286 |
| 3010 Obligations incurred, unexpired accounts | 189 | 103 | 80 |
| 3020 Outlays (gross) | -95 | -90 | -86 |
| 3050 Unpaid obligations, end of year | 273 | 286 | 280 |
| Memorandum (non-add) entries: | | | |
| 3100 Obligated balance, start of year | 179 | 273 | 286 |
| 3200 Obligated balance, end of year | 273 | 286 | 280 |
| Budget authority and outlays, net: | | | |
| Discretionary: | | | |
| 4000 Budget authority, gross | 85 | 85 | 80 |

| | | | |
|---|----|----|----|
| Outlays, gross: | | | |
| 4010 Outlays from new discretionary authority | 2 | 2 | |
| 4011 Outlays from discretionary balances | 95 | 88 | 84 |
| 4020 Outlays, gross (total) | 95 | 90 | 86 |
| 4180 Budget authority, net (total) | 85 | 85 | 80 |
| 4190 Outlays, net (total) | 95 | 90 | 86 |

GRANTS FOR CONSTRUCTION OF VETERANS CEMETERIES

For grants to assist States and tribal organizations in establishing, expanding, or improving veterans cemeteries as authorized by section 2408 of title 38, United States Code, [\$46,000,000] \$45,000,000, to remain available until expended. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

| Identification code 36-0183-0-1-705 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0001 Grants for construction of state veterans cemeteries | 35 | 46 | 45 |
| 0900 Total new obligations (object class 41.0) | 35 | 46 | 45 |
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 5 | 16 | 16 |
| Budget authority: | | | |
| 1100 Appropriations, discretionary: | | | |
| Appropriation | 46 | 46 | 45 |
| 1160 Appropriation, discretionary (total) | 46 | 46 | 45 |
| 1930 Total budgetary resources available | 51 | 62 | 61 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 16 | 16 | 16 |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | 87 | 67 | 58 |
| 3010 Obligations incurred, unexpired accounts | 35 | 46 | 45 |
| 3020 Outlays (gross) | -55 | -55 | -54 |
| 3050 Unpaid obligations, end of year | 67 | 58 | 49 |
| Memorandum (non-add) entries: | | | |
| 3100 Obligated balance, start of year | 87 | 67 | 58 |
| 3200 Obligated balance, end of year | 67 | 58 | 49 |

Budget authority and outlays, net:

| | | | |
|---|----|----|----|
| Discretionary: | | | |
| 4000 Budget authority, gross | 46 | 46 | 45 |
| Outlays, gross: | | | |
| 4010 Outlays from new discretionary authority | 25 | 24 | |
| 4011 Outlays from discretionary balances | 55 | 30 | 30 |
| 4020 Outlays, gross (total) | 55 | 55 | 54 |
| 4180 Budget authority, net (total) | 46 | 46 | 45 |
| 4190 Outlays, net (total) | 55 | 55 | 54 |

VETERANS EMPLOYMENT AND INFRASTRUCTURE ENHANCEMENT TRANSFER
FUND

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

| Identification code 36-0157-4-1-702 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0101 Obligations by program activity | | | 75 |
| Budgetary Resources: | | | |
| Budget authority: | | | |
| Appropriations, mandatory: | | | |
| 1200 Appropriation | | | 1,000 |
| 1260 Appropriations, mandatory (total) | | | 1,000 |
| 1930 Total budgetary resources available | | | 1,000 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | | | 925 |

| | | | |
|---|--|-------|--|
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3010 | Obligations incurred, unexpired accounts | 75 | |
| 3020 | Outlays (gross) | -50 | |
| 3050 | Unpaid obligations, end of year | 25 | |
| Memorandum (non-add) entries: | | | |
| 3200 | Obligated balance, end of year | 25 | |
| Budget authority and outlays, net: | | | |
| Mandatory: | | | |
| 4090 | Budget authority, gross | 1,000 | |
| Outlays, gross: | | | |
| 4100 | Outlays from new mandatory authority | 50 | |
| 4180 | Budget authority, net (total) | 1,000 | |
| 4190 | Outlays, net (total) | 50 | |

This legislative proposal provides funding to the Department of Veterans Affairs to coordinate an interagency process and transfer up to \$1 billion in mandatory funding over five years to establish the Veterans Job Corps. Funding will enable veterans to leverage skills developed in the military in jobs on the country's public lands and in its communities, ranging from conservation and infrastructure projects to law enforcement and first responder jobs, such as park rangers, police officers, and firefighters.

Object Classification (in millions of dollars)

| Identification code 36-0157-4-1-702 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| 11.1 Direct obligations: Personnel compensation: Full-time permanent | | | 1 |
| Allocation Account - direct: | | | |
| 11.1 Personnel compensation: Full-time permanent | | | 4 |
| 12.1 Civilian personnel benefits | | | 1 |
| 25.2 Other services from non-Federal sources | | | 59 |
| 31.0 Equipment | | | 10 |
| 99.0 Allocation account - direct | | | 74 |
| 99.9 Total new obligations | | | 75 |

Employment Summary

| Identification code 36-0157-4-1-702 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment | | | 5 |

GENERAL ADMINISTRATION

(INCLUDING TRANSFER OF FUNDS)

For necessary operating expenses of the Department of Veterans Affairs, not otherwise provided for, including administrative expenses in support of Department-Wide capital planning, management and policy activities, uniforms, or allowances therefor; not to exceed \$25,000 for official reception and representation expenses; hire of passenger motor vehicles; and reimbursement of the General Services Administration for security guard services, **[\$415,885,000] \$321,591,000**, of which not to exceed **[\$20,151,000] \$16,080,000** shall remain available until September 30, **[2015] 2016: Provided**, That **[the Board of Veterans Appeals shall be funded at not less than \$88,294,000: Provided further, That]** funds provided under this heading may be transferred to "General Operating Expenses, Veterans Benefits Administration". (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

| Identification code 36-0142-0-1-705 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0014 General administration | 410 | 436 | 322 |
| 0806 General administration, reimbursable program | 349 | 403 | 424 |
| 0900 Total new obligations | 759 | 839 | 746 |
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 16 | 22 | |

| | | | | |
|--|--|-----|-----|-----|
| 1010 | Unobligated balance transfer to other accts [36-0151] | -7 | | |
| 1012 | Unobligated balance transfers between expired and unexpired accounts | 6 | | |
| 1050 | Unobligated balance (total) | 15 | 22 | |
| Budget authority: | | | | |
| Appropriations, discretionary: | | | | |
| 1100 | Appropriation | 425 | 416 | 322 |
| 1130 | Appropriations permanently reduced | -1 | | |
| 1131 | Unobligated balance of appropriations permanently reduced | | -2 | |
| 1160 | Appropriation, discretionary (total) | 424 | 414 | 322 |
| Spending authority from offsetting collections, discretionary: | | | | |
| 1700 | Collected | 352 | 403 | 424 |
| 1750 | Spending auth from offsetting collections, disc (total) | 352 | 403 | 424 |
| 1900 | Budget authority (total) | 776 | 817 | 746 |
| 1930 | Total budgetary resources available | 791 | 839 | 746 |
| Memorandum (non-add) entries: | | | | |
| 1940 | Unobligated balance expiring | -10 | | |
| 1941 | Unexpired unobligated balance, end of year | 22 | | |

Change in obligated balance:

| | | | | |
|-------------------------------|--|------|------|------|
| Unpaid obligations: | | | | |
| 3000 | Unpaid obligations, brought forward, Oct 1 | 111 | 184 | 214 |
| 3010 | Obligations incurred, unexpired accounts | 759 | 839 | 746 |
| 3011 | Obligations incurred, expired accounts | -11 | | |
| 3020 | Outlays (gross) | -675 | -809 | -841 |
| 3050 | Unpaid obligations, end of year | 184 | 214 | 119 |
| Memorandum (non-add) entries: | | | | |
| 3100 | Obligated balance, start of year | 111 | 184 | 214 |
| 3200 | Obligated balance, end of year | 184 | 214 | 119 |

Budget authority and outlays, net:

| | | | | |
|---|---|------|------|------|
| Discretionary: | | | | |
| 4000 | Budget authority, gross | 776 | 817 | 746 |
| Outlays, gross: | | | | |
| 4010 | Outlays from new discretionary authority | 593 | 735 | 683 |
| 4011 | Outlays from discretionary balances | 82 | 74 | 158 |
| 4020 | Outlays, gross (total) | 675 | 809 | 841 |
| Offsets against gross budget authority and outlays: | | | | |
| Offsetting collections (collected) from: | | | | |
| 4030 | Federal sources | -353 | -403 | -424 |
| Additional offsets against gross budget authority only: | | | | |
| 4052 | Offsetting collections credited to expired accounts | 1 | | |
| 4070 | Budget authority, net (discretionary) | 424 | 414 | 322 |
| 4080 | Outlays, net (discretionary) | 322 | 406 | 417 |
| 4180 | Budget authority, net (total) | 424 | 414 | 322 |
| 4190 | Outlays, net (total) | 322 | 406 | 417 |

General Administration.—Includes departmental executive direction, departmental support offices and the General Counsel. The Pershing Hall Revolving Fund was created to operate and manage Pershing Hall, an asset of the United States, located in Paris, France. All operating expenses for Pershing Hall are borne by the revolving fund and all receipts generated by the operation of Pershing Hall are deposited in the revolving fund.

Object Classification (in millions of dollars)

| Identification code 36-0142-0-1-705 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Direct obligations: | | | |
| Personnel compensation: | | | |
| 11.1 Full-time permanent | 222 | 242 | 186 |
| 11.5 Other personnel compensation | 5 | 5 | 3 |
| 11.9 Total personnel compensation | 227 | 247 | 189 |
| 12.1 Civilian personnel benefits | 70 | 79 | 56 |
| 21.0 Travel and transportation of persons | 6 | 7 | 6 |
| 23.1 Rent | 32 | 33 | 21 |
| 23.2 Rental payments to others | 1 | 1 | 1 |
| 23.3 Communications, utilities, and miscellaneous charges | 1 | 5 | 3 |
| 24.0 Printing and reproduction | 1 | 2 | 1 |
| 25.2 Other services from non-Federal sources | 53 | 48 | 31 |
| 26.0 Supplies and materials | 7 | 3 | 2 |
| 31.0 Equipment | 2 | 1 | 2 |
| 41.0 Grants, subsidies, and contributions | 10 | 10 | 10 |
| 99.0 Direct obligations | 410 | 436 | 322 |
| 99.0 Reimbursable obligations | 349 | 403 | 424 |
| 99.9 Total new obligations | 759 | 839 | 746 |

GENERAL ADMINISTRATION—Continued
Employment Summary

| Identification code 36-0142-0-1-705 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment | 2,177 | 2,381 | 1,735 |
| 2001 Reimbursable civilian full-time equivalent employment | 940 | 1,062 | 1,106 |

BOARD OF VETERANS APPEALS

For necessary operating expenses of the Board of Veterans' Appeals, \$94,294,000, of which not to exceed \$9,429,000 shall remain available until September 30, 2016. (Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.)

Program and Financing (in millions of dollars)

| Identification code 36-1122-0-1-705 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0014 Board of Veterans' Appeals | | | 94 |
| Budgetary Resources: | | | |
| Budget authority: | | | |
| Appropriations, discretionary: | | | |
| 1100 Appropriation | | | 94 |
| 1160 Appropriation, discretionary (total) | | | 94 |
| 1930 Total budgetary resources available | | | 94 |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3010 Obligations incurred, unexpired accounts | | | 94 |
| 3020 Outlays (gross) | | | -72 |
| 3050 Unpaid obligations, end of year | | | 22 |
| Memorandum (non-add) entries: | | | |
| 3200 Obligated balance, end of year | | | 22 |
| Budget authority and outlays, net: | | | |
| Discretionary: | | | |
| 4000 Budget authority, gross | | | 94 |
| Outlays, gross: | | | |
| 4010 Outlays from new discretionary authority | | | 72 |
| 4180 Budget authority, net (total) | | | 94 |
| 4190 Outlays, net (total) | | | 72 |

The mission of the Board of Veterans' Appeals (Board or BVA), as set forth in 38 U.S.C. § 7101(a) is to conduct hearings and consider and dispose of appeals properly before the Board in a timely manner. The Board's goal is to issue quality decisions in compliance with the requirements of the law, including the precedential decisions of the United States Court of Appeals for Veterans Claims (CAVC) and other federal courts. The Board makes final decisions on behalf of the Secretary on appeals from decisions of local Department of Veterans Affairs (VA) Offices. The Board reviews all appeals for entitlement to veterans' benefits, including claims for service connection, increased disability ratings, total disability ratings, pension, insurance benefits, educational benefits, home loan guaranties, vocational rehabilitation, dependency and indemnity compensation, and healthcare delivery.

Object Classification (in millions of dollars)

| Identification code 36-1122-0-1-705 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Direct obligations: | | | |
| Personnel compensation: | | | |
| 11.1 Full-time permanent | | | 61 |
| 11.5 Other personnel compensation | | | 1 |
| 11.9 Total personnel compensation | | | 62 |
| 12.1 Civilian personnel benefits | | | 25 |
| 21.0 Travel and transportation of persons | | | 1 |
| 23.2 Rental payments to others | | | 4 |
| 25.2 Other services from non-Federal sources | | | 2 |

99.9 Total new obligations 94

Employment Summary

| Identification code 36-1122-0-1-705 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment | | | 650 |

GENERAL OPERATING EXPENSES, VETERANS BENEFITS ADMINISTRATION

For necessary operating expenses of the Veterans Benefits Administration, not otherwise provided for, including hire of passenger motor vehicles, reimbursement of the General Services Administration for security guard services, and reimbursement of the Department of Defense for the cost of overseas employee mail, **[\$2,465,490,000] \$2,494,254,000: Provided,** That expenses for services and assistance authorized under paragraphs (1), (2), (5), and (11) of section 3104(a) of title 38, United States Code, that the Secretary of Veterans Affairs determines are necessary to enable entitled veterans: (1) to the maximum extent feasible, to become employable and to obtain and maintain suitable employment; or (2) to achieve maximum independence in daily living, shall be charged to this account: *Provided further,* That of the funds made available under this heading, not to exceed **[\$123,000,000] \$124,700,000** shall remain available until September 30, **[2015] 2016. (Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.)**

Program and Financing (in millions of dollars)

| Identification code 36-0151-0-1-705 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0010 Compensation and pensions | 1,778 | 2,009 | 1,982 |
| 0011 Education | 216 | 192 | 198 |
| 0012 Vocational rehabilitation and counseling | 186 | 309 | 313 |
| 0013 Insurance | 1 | 1 | 1 |
| 0799 Total direct obligations | 2,181 | 2,511 | 2,494 |
| 0801 Compensation and pensions | 222 | 253 | 253 |
| 0802 Education | | 1 | 1 |
| 0804 Insurance | 29 | 34 | 34 |
| 0805 Housing | 127 | 123 | 125 |
| 0899 Total reimbursable obligations | 378 | 411 | 413 |
| 0900 Total new obligations | 2,559 | 2,922 | 2,907 |
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | | 40 | |
| 1011 Unobligated balance transfer from other accts [36-0142] | 7 | | |
| 1012 Unobligated balance transfers between expired and unexpired accounts | 56 | 6 | |
| 1050 Unobligated balance (total) | 63 | 46 | |
| Budget authority: | | | |
| Appropriations, discretionary: | | | |
| 1100 Appropriation | 2,164 | 2,465 | 2,494 |
| 1130 Appropriations permanently reduced | -3 | | |
| 1160 Appropriation, discretionary (total) | 2,161 | 2,465 | 2,494 |
| Spending authority from offsetting collections, discretionary: | | | |
| 1700 Collected | 378 | 411 | 413 |
| 1750 Spending auth from offsetting collections, disc (total) | 378 | 411 | 413 |
| 1900 Budget authority (total) | 2,539 | 2,876 | 2,907 |
| 1930 Total budgetary resources available | 2,602 | 2,922 | 2,907 |
| Memorandum (non-add) entries: | | | |
| 1940 Unobligated balance expiring | -3 | | |
| 1941 Unexpired unobligated balance, end of year | 40 | | |

Change in obligated balance:

| | | | |
|---|--------|--------|--------|
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | 404 | 343 | 590 |
| 3010 Obligations incurred, unexpired accounts | 2,559 | 2,922 | 2,907 |
| 3011 Obligations incurred, expired accounts | -112 | | |
| 3020 Outlays (gross) | -2,508 | -2,675 | -2,821 |
| 3050 Unpaid obligations, end of year | 343 | 590 | 676 |
| Uncollected payments: | | | |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 | -1 | -1 | -1 |
| 3090 Uncollected pymts, Fed sources, end of year | -1 | -1 | -1 |

| | | | | |
|---|--|-------|-------|-------|
| Memorandum (non-add) entries: | | | | |
| 3100 | Obligated balance, start of year | 403 | 342 | 589 |
| 3200 | Obligated balance, end of year | 342 | 589 | 675 |
| Budget authority and outlays, net: | | | | |
| Discretionary: | | | | |
| 4000 | Budget authority, gross | 2,539 | 2,876 | 2,907 |
| Outlays, gross: | | | | |
| 4010 | Outlays from new discretionary authority | 2,253 | 2,378 | 2,403 |
| 4011 | Outlays from discretionary balances | 255 | 297 | 418 |
| 4020 | Outlays, gross (total) | 2,508 | 2,675 | 2,821 |
| Offsets against gross budget authority and outlays: | | | | |
| Offsetting collections (collected) from: | | | | |
| 4030 | Federal sources | -378 | -411 | -413 |
| 4180 | Budget authority, net (total) | 2,161 | 2,465 | 2,494 |
| 4190 | Outlays, net (total) | 2,130 | 2,264 | 2,408 |

General Operating Expenses, Veterans Benefits Administration.—The total cost of administering veterans insurance programs is funded through direct appropriations to this account and through reimbursements from the insurance trust fund. This appropriation provides for the Department's top management direction and administrative support, including fiscal, personnel, and legal services, as well as for the administration of veteran benefits.

Note.—Reflects FTE treated as reimbursements in all years and the effects of Credit Reform, per P.L. 101–508.

Object Classification (in millions of dollars)

| | | | | |
|---|--|-------|-------|-------|
| Identification code 36–0151–0–1–705 | | | | |
| 2013 actual 2014 est. 2015 est. | | | | |
| Direct obligations: | | | | |
| Personnel compensation: | | | | |
| 11.1 | Full-time permanent | 1,281 | 1,296 | 1,261 |
| 11.5 | Other personnel compensation | 81 | 82 | 78 |
| 11.9 | Total personnel compensation | 1,362 | 1,378 | 1,339 |
| 12.1 | Civilian personnel benefits | 423 | 425 | 420 |
| 13.0 | Benefits for former personnel | 2 | 3 | 2 |
| 21.0 | Travel and transportation of persons | 26 | 42 | 36 |
| 22.0 | Transportation of things | 2 | 2 | 2 |
| 23.1 | Rent | 97 | 112 | 115 |
| 23.2 | Rental payments to others | 19 | 28 | 29 |
| 23.3 | Communications, utilities, and miscellaneous charges | 29 | 37 | 39 |
| 24.0 | Printing and reproduction | 4 | 4 | 6 |
| 25.2 | Other services from non-Federal sources | 196 | 454 | 480 |
| 26.0 | Supplies and materials | 11 | 10 | 10 |
| 31.0 | Equipment | 9 | 16 | 16 |
| 42.0 | Insurance claims and indemnities | 1 | | |
| 99.0 | Direct obligations | 2,181 | 2,511 | 2,494 |
| 99.0 | Reimbursable obligations | 378 | 411 | 413 |
| 99.9 | Total new obligations | 2,559 | 2,922 | 2,907 |

Employment Summary

| | | | | |
|---|---|--------|--------|--------|
| Identification code 36–0151–0–1–705 | | | | |
| 2013 actual 2014 est. 2015 est. | | | | |
| 1001 | Direct civilian full-time equivalent employment | 19,731 | 19,349 | 19,369 |
| 2001 | Reimbursable civilian full-time equivalent employment | 1,399 | 1,502 | 1,482 |

OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General, to include information technology, in carrying out the provisions of the Inspector General Act of 1978 (5 U.S.C. App.), [\$121,411,000] \$121,411,000, of which [\$10,000,000] \$12,141,000 shall remain available until September 30, [2015: *Provided*, That the Office of Inspector General, in coordination with the Department of Defense's Office of Inspector General, shall examine the process and procedures currently in place in the transmission of service treatment and personnel records from the Department of Defense to the Department of Veterans Affairs] 2016. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

| | | | | |
|--|---|------|------|------|
| Identification code 36–0170–0–1–705 | | | | |
| 2013 actual 2014 est. 2015 est. | | | | |
| Obligations by program activity: | | | | |
| 0101 | Direct program | 114 | 121 | 121 |
| 0192 | Total direct program | 114 | 121 | 121 |
| 0801 | Reimbursable program | 4 | 6 | 6 |
| 0900 | Total new obligations | 118 | 127 | 127 |
| Budgetary Resources: | | | | |
| Budget authority: | | | | |
| Appropriations, discretionary: | | | | |
| 1100 | Appropriation | 115 | 121 | 121 |
| 1160 | Appropriation, discretionary (total) | 115 | 121 | 121 |
| Spending authority from offsetting collections, discretionary: | | | | |
| 1700 | Collected | 4 | 6 | 6 |
| 1750 | Spending auth from offsetting collections, disc (total) | 4 | 6 | 6 |
| 1900 | Budget authority (total) | 119 | 127 | 127 |
| 1930 | Total budgetary resources available | 119 | 127 | 127 |
| Memorandum (non-add) entries: | | | | |
| 1940 | Unobligated balance expiring | -1 | | |
| Change in obligated balance: | | | | |
| Unpaid obligations: | | | | |
| 3000 | Unpaid obligations, brought forward, Oct 1 | 28 | 23 | 30 |
| 3010 | Obligations incurred, unexpired accounts | 118 | 127 | 127 |
| 3011 | Obligations incurred, expired accounts | -1 | | |
| 3020 | Outlays (gross) | -122 | -120 | -122 |
| 3050 | Unpaid obligations, end of year | 23 | 30 | 35 |
| Memorandum (non-add) entries: | | | | |
| 3100 | Obligated balance, start of year | 28 | 23 | 30 |
| 3200 | Obligated balance, end of year | 23 | 30 | 35 |
| Budget authority and outlays, net: | | | | |
| Discretionary: | | | | |
| 4000 | Budget authority, gross | 119 | 127 | 127 |
| Outlays, gross: | | | | |
| 4010 | Outlays from new discretionary authority | 101 | 98 | 97 |
| 4011 | Outlays from discretionary balances | 21 | 22 | 25 |
| 4020 | Outlays, gross (total) | 122 | 120 | 122 |
| Offsets against gross budget authority and outlays: | | | | |
| Offsetting collections (collected) from: | | | | |
| 4030 | Federal sources | -4 | -6 | -6 |
| 4180 | Budget authority, net (total) | 115 | 121 | 121 |
| 4190 | Outlays, net (total) | 118 | 114 | 116 |

This appropriation provides for carrying out the independent oversight responsibilities of the *Inspector General Act of 1978*. This oversight includes VA-wide audit, investigation, health care inspection, and management support functions to identify and report weaknesses and deficiencies that create conditions for actual or potential fraud and other criminal activity, mismanagement, and waste in VA programs and operations. The audit function plans and conducts internal programmatic and financial audits and evaluations of all facets of VA operations. The health care inspection function performs legislatively mandated medical care quality assurance reviews and oversight of VA health care programs. The investigative function performs criminal and administrative investigations of improper and illegal activities involving VA operations, personnel, beneficiaries, and other parties.

Object Classification (in millions of dollars)

| | | | | |
|---|--|----|----|----|
| Identification code 36–0170–0–1–705 | | | | |
| 2013 actual 2014 est. 2015 est. | | | | |
| Direct obligations: | | | | |
| Personnel compensation: | | | | |
| 11.1 | Full-time permanent | 62 | 68 | 68 |
| 11.5 | Other personnel compensation | 5 | 6 | 6 |
| 11.9 | Total personnel compensation | 67 | 74 | 74 |
| 12.1 | Civilian personnel benefits | 22 | 24 | 24 |
| 21.0 | Employee Travel | 5 | 5 | 5 |
| 23.1 | Rental payments to GSA | 5 | 4 | 4 |
| 23.3 | Communications, utilities, and miscellaneous charges | 1 | 1 | 1 |
| 25.2 | Other services from non-Federal sources | 13 | 12 | 12 |

OFFICE OF INSPECTOR GENERAL—Continued
Object Classification—Continued

| Identification code 36-0170-0-1-705 | 2013 actual | 2014 est. | 2015 est. |
|-------------------------------------|-------------|-----------|-----------|
| 31.0 Equipment | 1 | 1 | 1 |
| 99.0 Direct obligations | 114 | 121 | 121 |
| 99.0 Reimbursable obligations | 4 | 6 | 6 |
| 99.9 Total new obligations | 118 | 127 | 127 |

Employment Summary

| Identification code 36-0170-0-1-705 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment | 606 | 640 | 630 |
| 2001 Reimbursable civilian full-time equivalent employment | 27 | 33 | 33 |

INFORMATION TECHNOLOGY SYSTEMS
(INCLUDING TRANSFER OF FUNDS)

For necessary expenses for information technology systems and telecommunications support, including developmental information systems and operational information systems; for pay and associated costs; and for the capital asset acquisition of information technology systems, including management and related contractual costs of said acquisitions, including contractual costs associated with operations authorized by section 3109 of title 5, United States Code, **[\$3,703,344,000] \$3,903,344,000**, plus reimbursements: *Provided*, That **[\$1,026,400,000] \$1,039,000,000** shall be for pay and associated costs, of which not to exceed **[\$30,792,000] \$51,950,000** shall remain available until September 30, **[2015] 2016: Provided further**, That **[\$2,181,653,000] \$2,333,217,000** shall be for operations and maintenance, of which not to exceed **[\$151,316,000] \$233,321,700** shall remain available until September 30, **[2015] 2016: Provided further**, That **[\$495,291,000] \$531,127,000** shall be for information technology systems development, modernization, and enhancement, and shall remain available until September 30, **[2015: Provided further**, That amounts made available for information technology systems development, modernization, and enhancement may not be obligated or expended until the Secretary of Veterans Affairs or the Chief Information Officer of the Department of Veterans Affairs submits to the Committees on Appropriations of both Houses of Congress a certification of the amounts, in parts or in full, to be obligated and expended for each development project] **2016: Provided further**, That amounts made available for salaries and expenses, operations and maintenance, and information technology systems development, modernization, and enhancement may be transferred among the three subaccounts after the Secretary of Veterans Affairs [requests from] *submits notice thereof* to the Committees on Appropriations of both Houses of Congress [the authority to make the transfer and an approval is issued]: *Provided further*, That amounts made available for the "Information Technology Systems" account for development, modernization, and enhancement may be transferred among projects or to newly defined projects: *Provided further*, That no project may be increased or decreased by more than **[\$1,000,000] \$3,000,000** of cost prior to submitting [a request] *notice thereof* to the Committees on Appropriations of both Houses of Congress [to make the transfer and an approval is issued, or absent a response, a period of 30 days has elapsed: *Provided further*, That funds under this heading may be used by the Interagency Program Office through the Department of Veterans Affairs to develop a standard data reference terminology model: *Provided further*, That of the funds provided for information technology systems development, modernization, and enhancement for VistA Evolution, not more than 25 percent may be obligated until the Secretary of the Department of Veterans Affairs submits to the Committees on Appropriations of both Houses of Congress, and such Committees approve, a plan for expenditure that: (1) defines the budget and cost for full operating capability and the total life cycle cost of the project; (2) identifies the deployment timeline, including benchmarks, for full operating capability; (3) describes how VistA Evolution will adhere to data standardization as defined by the Interagency Program Office and how testing will be conducted in order to ensure interoperability between current and future Department of

Veterans Affairs and Department of Defense electronic health record systems; (4) has been submitted to the Government Accountability Office for review; and (5) complies with the acquisition rules, requirements, guidelines, and systems acquisition management practices of the Federal Government: *Provided further*, That the funds made available under this heading for information technology systems development, modernization, and enhancement, shall be for the projects, and in the amounts, specified under this heading in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act)]. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

| Identification code 36-0167-0-1-705 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0001 Development | 400 | 616 | 531 |
| 0002 Operations and maintenance | 2,045 | 2,187 | 2,333 |
| 0003 Administrative and salaries | 962 | 1,033 | 1,039 |
| 0799 Total direct obligations | 3,407 | 3,836 | 3,903 |
| 0801 Development | 40 | 56 | 43 |
| 0802 Operations and maintenance | 27 | 46 | 39 |
| 0803 Administrative and salaries | 11 | 8 | 8 |
| 0899 Total reimbursable obligations | 78 | 110 | 90 |
| 0900 Total new obligations | 3,485 | 3,946 | 3,993 |
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 33 | 140 | 77 |
| Budget authority: | | | |
| Appropriations, discretionary: | | | |
| 1100 Appropriation | 3,328 | 3,703 | 3,903 |
| 1120 Appropriations transferred to other accts [36-0169] | -7 | -7 | -7 |
| 1121 Appropriations transferred from other accts [36-0160] | 192 | | |
| 1121 Appropriations transferred from other accts [36-0152] | 6 | | |
| 1130 Appropriations permanently reduced | -4 | | |
| 1160 Appropriation, discretionary (total) | 3,515 | 3,696 | 3,896 |
| Spending authority from offsetting collections, discretionary: | | | |
| 1700 Collected | 78 | 187 | 90 |
| 1750 Spending auth from offsetting collections, disc (total) | 78 | 187 | 90 |
| 1900 Budget authority (total) | 3,593 | 3,883 | 3,986 |
| 1930 Total budgetary resources available | 3,626 | 4,023 | 4,063 |
| Memorandum (non-add) entries: | | | |
| 1940 Unobligated balance expiring | -1 | | |
| 1941 Unexpired unobligated balance, end of year | 140 | 77 | 70 |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | 1,634 | 1,713 | 1,858 |
| 3010 Obligations incurred, unexpired accounts | 3,485 | 3,946 | 3,993 |
| 3011 Obligations incurred, expired accounts | -110 | | |
| 3020 Outlays (gross) | -3,296 | -3,801 | -3,920 |
| 3050 Unpaid obligations, end of year | 1,713 | 1,858 | 1,931 |
| Memorandum (non-add) entries: | | | |
| 3100 Obligated balance, start of year | 1,634 | 1,713 | 1,858 |
| 3200 Obligated balance, end of year | 1,713 | 1,858 | 1,931 |
| Budget authority and outlays, net: | | | |
| Discretionary: | | | |
| 4000 Budget authority, gross | 3,593 | 3,883 | 3,986 |
| Outlays, gross: | | | |
| 4010 Outlays from new discretionary authority | 1,996 | 2,429 | 2,452 |
| 4011 Outlays from discretionary balances | 1,300 | 1,372 | 1,468 |
| 4020 Outlays, gross (total) | 3,296 | 3,801 | 3,920 |
| Offsets against gross budget authority and outlays: | | | |
| Offsetting collections (collected) from: | | | |
| 4030 Federal sources | -78 | -187 | -90 |
| 4180 Budget authority, net (total) | 3,515 | 3,696 | 3,896 |
| 4190 Outlays, net (total) | 3,218 | 3,614 | 3,830 |

The Information Technology (IT) Systems appropriation funds IT services such as systems development and performance, operations and maintenance, information protection, and customer support. This appropriation enables the effective and efficient delivery of services to the nation's largest healthcare network as

well as the veterans benefits and corporate business lines within the Department of Veterans Affairs (VA).

Development.—The Office of Information & Technology invests in projects designed to improve the delivery of VA services and benefits for veterans and their families. The Veterans Benefits Management System's development continues to progress and has seen successes to date. This account also supports improvements in the Electronic Healthcare Record .

Operations and Maintenance.—The Office of Information & Technology purchases, maintains, manages, and supports all the computer, phone, telecommunication, and data systems equipment for all VA facilities.

Object Classification (in millions of dollars)

| Identification code 36–0167–0–1–705 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Direct obligations: | | | |
| 11.1 Personnel compensation: Full-time permanent | 642 | 654 | 674 |
| 12.1 Civilian personnel benefits | 189 | 190 | 191 |
| 13.0 Benefits for former personnel | 1 | 1 | 1 |
| 21.0 Travel and transportation of persons | 6 | 15 | 15 |
| 23.3 Communications, utilities, and miscellaneous charges | 587 | 403 | 403 |
| 25.2 Other services from non-Federal sources | 1,628 | 2,233 | 2,279 |
| 25.3 Other goods and services from Federal sources | | 1 | 1 |
| 26.0 Supplies and materials | 6 | 10 | 10 |
| 31.0 Equipment | 343 | 327 | 327 |
| 32.0 Land and structures | 5 | 2 | 2 |
| 99.0 Direct obligations | 3,407 | 3,836 | 3,903 |
| 99.0 Reimbursable obligations | 78 | 110 | 90 |
| 99.9 Total new obligations | 3,485 | 3,946 | 3,993 |

Employment Summary

| Identification code 36–0167–0–1–705 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment | 7,268 | 7,355 | 7,355 |
| 2001 Reimbursable civilian full-time equivalent employment | 94 | 104 | 102 |

NATIONAL CEMETERY ADMINISTRATION

For necessary expenses of the National Cemetery Administration for operations and maintenance, not otherwise provided for, including uniforms or allowances therefor; cemeterial expenses as authorized by law; purchase of one passenger motor vehicle for use in cemeterial operations; hire of passenger motor vehicles; and repair, alteration or improvement of facilities under the jurisdiction of the National Cemetery Administration, **[\$250,000,000] \$256,800,000**, of which not to exceed **[\$25,000,000] \$25,600,000** shall remain available until September 30, **[2015] 2016**. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014*.)

Program and Financing (in millions of dollars)

| Identification code 36–0129–0–1–705 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0201 Administrative expenses | 255 | 260 | 257 |
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 2 | 11 | |
| 1012 Unobligated balance transfers between expired and unexpired accounts | 6 | | |
| 1050 Unobligated balance (total) | 8 | 11 | |
| Budget authority: | | | |
| Appropriations, discretionary: | | | |
| 1100 Appropriation | 260 | 250 | 257 |
| 1131 Unobligated balance of appropriations permanently reduced | | –1 | |
| 1160 Appropriation, discretionary (total) | 260 | 249 | 257 |
| 1930 Total budgetary resources available | 268 | 260 | 257 |
| Memorandum (non-add) entries: | | | |
| 1940 Unobligated balance expiring | –2 | | |

| | | | | |
|---|--|------|------|------|
| 1941 | Unexpired unobligated balance, end of year | 11 | | |
| Change in obligated balance: | | | | |
| Unpaid obligations: | | | | |
| 3000 | Unpaid obligations, brought forward, Oct 1 | 107 | 101 | 112 |
| 3010 | Obligations incurred, unexpired accounts | 255 | 260 | 257 |
| 3011 | Obligations incurred, expired accounts | –3 | | |
| 3020 | Outlays (gross) | –258 | –249 | –276 |
| 3050 | Unpaid obligations, end of year | 101 | 112 | 93 |
| Memorandum (non-add) entries: | | | | |
| 3100 | Obligated balance, start of year | 107 | 101 | 112 |
| 3200 | Obligated balance, end of year | 101 | 112 | 93 |
| Budget authority and outlays, net: | | | | |
| Discretionary: | | | | |
| 4000 | Budget authority, gross | 260 | 249 | 257 |
| Outlays, gross: | | | | |
| 4010 | Outlays from new discretionary authority | 188 | 188 | 194 |
| 4011 | Outlays from discretionary balances | 70 | 61 | 82 |
| 4020 | Outlays, gross (total) | 258 | 249 | 276 |
| 4180 | Budget authority, net (total) | 260 | 249 | 257 |
| 4190 | Outlays, net (total) | 258 | 249 | 276 |

The mission of the National Cemetery Administration is to honor veterans with final resting places in national shrines and with lasting tributes that commemorate their service to our Nation. The National Cemetery Administration's vision is to serve all veterans and their families with the utmost dignity, respect, and compassion. Every national cemetery will be a place that inspires visitors to understand and appreciate the service and sacrifice of our Nation's veterans. There are six related programs managed by the National Cemetery Administration including: (1) burying eligible veterans and their family members in national cemeteries and maintaining the graves and their environs as national shrines; (2) administering grants to States and Tribal organizations in establishing, expanding, improving, or operating veterans cemeteries; (3) providing headstones and markers for the graves of eligible veterans; (4) providing presidential memorial certificates to family and friends of deceased veterans, recognizing the veterans' contribution and service to the Nation; (5) providing graveliners or partial reimbursement for a privately purchased outer burial receptacle for each new grave in open national cemeteries administered by the National Cemetery Administration; and (6) recording First Notice of Veteran Deaths into VA electronic files to ensure timely termination of benefits and next-of-kin notification of possible entitlement to survivor benefits.

The National Cemetery Administration also reflects budget information for the National Cemetery Gift Fund and the National Cemetery Administration Facilities Operation Fund. Through the Gift Fund, the Secretary is authorized to accept gifts and bequests which are made for the purpose of beautifying national cemeteries or are determined to be beneficial to such cemeteries, or are made for the purpose of the operation, maintenance, or improvement of the National Memorial Cemetery of Arizona. Through the Facilities Operation Fund, the Secretary is authorized to lease any undeveloped land and unused or underutilized buildings of the National Cemetery Administration, or parts or parcels thereof, for a term not to exceed 10 years. Proceeds from such leases are deposited in the Facilities Operation Fund, and are available to cover costs incurred by the National Cemetery Administration in the operation and maintenance of property of the Administration.

Note.—Total obligations reported include the net of recoveries of prior year paid and unpaid obligations while VA is in the process of modifying its financial system to record recoveries consistent with OMB Circular No. A-11.

NATIONAL CEMETERY ADMINISTRATION—Continued

Object Classification (in millions of dollars)

| Identification code 36-0129-0-1-705 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Direct obligations: | | | |
| Personnel compensation: | | | |
| 11.1 Full-time permanent | 96 | 101 | 106 |
| 11.3 Other than full-time permanent | 4 | 4 | 4 |
| 11.9 Total personnel compensation | 100 | 105 | 110 |
| 12.1 Civilian personnel benefits | 33 | 35 | 36 |
| 21.0 Travel and transportation of persons | 3 | 3 | 3 |
| 22.0 Transportation of things | 2 | 2 | 2 |
| 23.1 Rent | 2 | 2 | 2 |
| 23.3 Communications, utilities, and miscellaneous charges | 7 | 7 | 7 |
| 24.0 Printing and reproduction | 1 | 2 | 2 |
| 25.2 Other services from non-Federal sources | 90 | 84 | 72 |
| 26.0 Supplies and materials | 10 | 10 | 11 |
| 31.0 Equipment | 6 | 7 | 9 |
| 32.0 Land and structures | 1 | 3 | 3 |
| 99.9 Total new obligations | 255 | 260 | 257 |

Employment Summary

| Identification code 36-0129-0-1-705 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment | 1,690 | 1,719 | 1,767 |

SUPPLY FUND

Program and Financing (in millions of dollars)

| Identification code 36-4537-0-4-705 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0801 Reimbursable program-COGS-Merchandizing | 873 | 893 | 924 |
| 0802 Reimbursable program-Other-Operations | 379 | 388 | 401 |
| 0803 Reimbursable program-COGS-Printing and publications | 28 | 29 | 30 |
| 0804 Reimbursable program-Other | 219 | 224 | 232 |
| 0805 Reimbursable program-Equipment-Procurement services and distribution | 485 | 496 | 513 |
| 0900 Total new obligations | 1,984 | 2,030 | 2,100 |

Budgetary Resources:

| | | | |
|--|-------|-------|-------|
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 822 | 787 | 787 |
| Budget authority: | | | |
| Spending authority from offsetting collections, mandatory: | | | |
| 1800 Collected | 1,414 | 2,030 | 2,100 |
| 1801 Change in uncollected payments, Federal sources | 535 | | |
| 1850 Spending auth from offsetting collections, mand (total) | 1,949 | 2,030 | 2,100 |
| 1930 Total budgetary resources available | 2,771 | 2,817 | 2,887 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 787 | 787 | 787 |

Change in obligated balance:

| | | | |
|---|--------|--------|--------|
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | 917 | 1,403 | 1,484 |
| 3010 Obligations incurred, unexpired accounts | 1,984 | 2,030 | 2,100 |
| 3020 Outlays (gross) | -1,498 | -1,949 | -2,030 |
| 3050 Unpaid obligations, end of year | 1,403 | 1,484 | 1,554 |
| Uncollected payments: | | | |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 | -1,429 | -1,964 | -1,964 |
| 3070 Change in uncollected pymts, Fed sources, unexpired | -535 | | |
| 3090 Uncollected pymts, Fed sources, end of year | -1,964 | -1,964 | -1,964 |
| Memorandum (non-add) entries: | | | |
| 3100 Obligated balance, start of year | -512 | -561 | -480 |
| 3200 Obligated balance, end of year | -561 | -480 | -410 |

Budget authority and outlays, net:

| | | | |
|---|--------|--------|--------|
| Mandatory: | | | |
| 4090 Budget authority, gross | 1,949 | 2,030 | 2,100 |
| Outlays, gross: | | | |
| 4101 Outlays from mandatory balances | 1,498 | 1,949 | 2,030 |
| Offsets against gross budget authority and outlays: | | | |
| Offsetting collections (collected) from: | | | |
| 4120 Federal sources | -1,302 | -2,030 | -2,100 |

| | | | |
|--|--------|--------|--------|
| 4123 Non-Federal sources | -112 | | |
| 4130 Offsets against gross budget authority and outlays (total) | -1,414 | -2,030 | -2,100 |
| Additional offsets against gross budget authority only: | | | |
| 4140 Change in uncollected pymts, Fed sources, unexpired | -535 | | |
| 4170 Outlays, net (mandatory) | 84 | -81 | -70 |
| 4190 Outlays, net (total) | 84 | -81 | -70 |

Under the provisions of 38 U.S.C. 8121, the Supply Fund is responsible for the operation and maintenance of a supply system for VA. In this capacity, it provides policy and oversight to VA's acquisition and logistics programs, and provides best value acquisition of goods and services through its National Acquisition Center, Denver Acquisition and Logistics Center, Service and Distribution Center, Technology Acquisition Center and Strategic Acquisition Center. Operating as an intra-governmental revolving fund without fiscal year limitations, the Supply Fund is financed by revenue from fees on acquisitions of supplies, equipment, and services for both VA and other Government agency (OGA) customers.

Object Classification (in millions of dollars)

| Identification code 36-4537-0-4-705 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Reimbursable obligations: | | | |
| 11.1 Personnel compensation: Full-time permanent | 112 | 123 | 136 |
| 12.1 Civilian personnel benefits | 2 | 2 | 3 |
| 21.0 Travel and transportation of persons | 8 | 11 | 12 |
| 23.1 Rental payments to GSA | | 2 | 2 |
| 23.3 Communications, utilities, and miscellaneous charges | 8 | 12 | 12 |
| 24.0 Printing and reproduction | 8 | 8 | 8 |
| 25.2 Other services from non-Federal sources | 986 | 1,090 | 1,118 |
| 26.0 Supplies and materials | 404 | 417 | 432 |
| 31.0 Equipment | 456 | 365 | 377 |
| 99.9 Total new obligations | 1,984 | 2,030 | 2,100 |

Employment Summary

| Identification code 36-4537-0-4-705 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| 2001 Reimbursable civilian full-time equivalent employment | 957 | 1,100 | 1,200 |

FRANCHISE FUND

Program and Financing (in millions of dollars)

| Identification code 36-4539-0-4-705 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0801 Reimbursable program | 477 | 625 | 647 |
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 112 | 108 | 108 |
| Budget authority: | | | |
| Spending authority from offsetting collections, discretionary: | | | |
| 1700 Collected | 502 | 625 | 647 |
| 1701 Change in uncollected payments, Federal sources | -29 | | |
| 1750 Spending auth from offsetting collections, disc (total) | 473 | 625 | 647 |
| 1930 Total budgetary resources available | 585 | 733 | 755 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 108 | 108 | 108 |

Change in obligated balance:

| | | | |
|---|------|------|------|
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | 166 | 181 | 165 |
| 3010 Obligations incurred, unexpired accounts | 477 | 625 | 647 |
| 3020 Outlays (gross) | -462 | -641 | -641 |
| 3050 Unpaid obligations, end of year | 181 | 165 | 171 |
| Uncollected payments: | | | |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 | -117 | -88 | -88 |
| 3070 Change in uncollected pymts, Fed sources, unexpired | 29 | | |
| 3090 Uncollected pymts, Fed sources, end of year | -88 | -88 | -88 |
| Memorandum (non-add) entries: | | | |
| 3100 Obligated balance, start of year | 49 | 93 | 77 |

| | | | | |
|---|---|------|------|------|
| 3200 | Obligated balance, end of year | 93 | 77 | 83 |
| Budget authority and outlays, net: | | | | |
| Discretionary: | | | | |
| 4000 | Budget authority, gross | 473 | 625 | 647 |
| Outlays, gross: | | | | |
| 4010 | Outlays from new discretionary authority | 184 | 469 | 485 |
| 4011 | Outlays from discretionary balances | 278 | 172 | 156 |
| 4020 | Outlays, gross (total) | 462 | 641 | 641 |
| Offsets against gross budget authority and outlays: | | | | |
| Offsetting collections (collected) from: | | | | |
| 4030 | Federal sources | -502 | -625 | -647 |
| Additional offsets against gross budget authority only: | | | | |
| 4050 | Change in uncollected pymts, Fed sources, unexpired | 29 | | |
| 4080 | Outlays, net (discretionary) | -40 | 16 | -6 |
| 4190 | Outlays, net (total) | -40 | 16 | -6 |

The VA Franchise Fund was established under the authority of the Government Management Reform Act of 1994 and the VA and Housing and Urban Development and Independent Agencies Act of 1997. VA was selected by the Office of Management and Budget (OMB) in 1996 as one of the six executive branch agencies to establish a franchise fund pilot program. Created as a revolving fund, the VA Franchise Fund began providing common administrative support services to the VA and other government agencies in 1997 on a fee-for-service basis. In 2006, under the Military Quality of Life and Veterans Affairs Appropriations Act, Public Law 109-114, permanent status was conferred upon the VA Franchise Fund. VA Enterprise Centers are the lines of business within the VA Franchise Fund and are expected to have net billings of about \$647 million and employ 1,559 in 2015. The Franchise Fund concept is intended to increase competition for government administrative services, resulting in lower costs and higher quality.

Object Classification (in millions of dollars)

| Identification code 36-4539-0-4-705 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Reimbursable obligations: | | | |
| 11.1 Personnel compensation: Full-time permanent | 106 | 115 | 134 |
| 12.1 Civilian personnel benefits | 1 | 31 | 31 |
| 21.0 Travel and transportation of persons | 1 | 5 | 6 |
| 23.1 Rental payments to GSA | | 13 | 15 |
| 23.3 Communications, utilities, and miscellaneous charges | 60 | 57 | 57 |
| 24.0 Printing and reproduction | | 7 | 7 |
| 25.2 Other services from non-Federal sources | 267 | 356 | 356 |
| 26.0 Supplies and materials | 3 | 7 | 7 |
| 31.0 Equipment | 39 | 34 | 34 |
| 99.9 Total new obligations | 477 | 625 | 647 |

Employment Summary

| Identification code 36-4539-0-4-705 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| 2001 Reimbursable civilian full-time equivalent employment | 1,089 | 1,427 | 1,559 |

ADMINISTRATIVE PROVISIONS

(INCLUDING TRANSFER OF FUNDS)

SEC. 201. Any appropriation for fiscal year [2014] 2015 for "Compensation and Pensions", "Readjustment Benefits", and "Veterans Insurance and Indemnities" may be transferred as necessary to any other of the mentioned appropriations: *Provided*, That before a transfer may take place, the Secretary of Veterans Affairs shall [request from] *submit notice thereof* to the Committees on Appropriations of both Houses of Congress [the authority to make the transfer and such Committees issue an approval, or absent a response, a period of 30 days has elapsed].

(INCLUDING TRANSFER OF FUNDS)

SEC. 202. Amounts made available for the Department of Veterans Affairs for fiscal year [2014] 2015, in this Act or any other Act, under the "Medical Services", "Medical Support and Compliance", and "Medical Facilities" accounts may be transferred among the accounts: *Provided*,

That [any transfers between the "Medical Services" and "Medical Support and Compliance" accounts of 1 percent or less of the total amount appropriated to the account in this or any other Act may take place subject to notification from the Secretary of Veterans Affairs to the Committees on Appropriations of both Houses of Congress of the amount and purpose of the transfer: *Provided further*, That any transfers between the "Medical Services" and "Medical Support and Compliance" accounts in excess of 1 percent, or exceeding the cumulative 1 percent for the fiscal year, may take place only after the Secretary requests from the Committees on Appropriations of both Houses of Congress the authority to make the transfer and an approval is issued: *Provided further*, That any transfers to or from the "Medical Facilities" account may take place only after the Secretary requests from the Committees on Appropriations of both Houses of Congress the authority to make the transfer and an approval is issued] *before a transfer may take place, the Secretary of Veterans Affairs shall submit notice thereof to the Committees on Appropriations of both Houses of Congress.*

SEC. 203. Appropriations available in this title for salaries and expenses shall be available for services authorized by section 3109 of title 5, United States Code; hire of passenger motor vehicles; lease of a facility or land or both; and uniforms or allowances therefore, as authorized by sections 5901 through 5902 of title 5, United States Code.

SEC. 204. No appropriations in this title (except the appropriations for "Construction, Major Projects" and "Construction, Minor Projects") shall be available for the purchase of any site for or toward the construction of any new hospital or home.

SEC. 205. No appropriations in this title shall be available for hospitalization or examination of any persons (except beneficiaries entitled to such hospitalization or examination under the laws providing such benefits to veterans, and persons receiving such treatment under sections 7901 through 7904 of title 5, United States Code, or the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.)), unless reimbursement of the cost of such hospitalization or examination is made to the "Medical Services" account at such rates as may be fixed by the Secretary of Veterans Affairs.

SEC. 206. Appropriations available in this title for "Compensation and Pensions", "Readjustment Benefits", and "Veterans Insurance and Indemnities" shall be available for payment of prior year accrued obligations required to be recorded by law against the corresponding prior year accounts within the last quarter of fiscal year [2013] 2014.

SEC. 207. Appropriations available in this title shall be available to pay prior year obligations of corresponding prior year appropriations accounts resulting from sections 3328(a), 3334, and 3712(a) of title 31, United States Code, except that if such obligations are from trust fund accounts they shall be payable only from "Compensation and Pensions".

(INCLUDING TRANSFER OF FUNDS)

SEC. 208. Notwithstanding any other provision of law, during fiscal year [2014] 2015, the Secretary of Veterans Affairs shall, from the National Service Life Insurance Fund under section 1920 of title 38, United States Code, the Veterans' Special Life Insurance Fund under section 1923 of title 38, United States Code, and the United States Government Life Insurance Fund under section 1955 of title 38, United States Code, reimburse the "General Operating Expenses, Veterans Benefits Administration" and "Information Technology Systems" accounts for the cost of administration of the insurance programs financed through those accounts: *Provided*, That reimbursement shall be made only from the surplus earnings accumulated in such an insurance program during fiscal year [2014] 2015 that are available for dividends in that program after claims have been paid and actuarially determined reserves have been set aside: *Provided further*, That if the cost of administration of such an insurance program exceeds the amount of surplus earnings accumulated in that program, reimbursement shall be made only to the extent of such surplus earnings: *Provided further*, That the Secretary shall determine the cost of administration for fiscal year [2014] 2015 which is properly allocable to the provision of each such insurance program and to the provision of any total disability income insurance included in that insurance program.

SEC. 209. Amounts deducted from enhanced-use lease proceeds to reimburse an account for expenses incurred by that account during a prior fiscal year for providing enhanced-use lease services, may be obligated during the fiscal year in which the proceeds are received.

(INCLUDING TRANSFER OF FUNDS)

SEC. 210. Funds available in this title or funds for salaries and other administrative expenses shall also be available to reimburse the Office of Resolution Management of the Department of Veterans Affairs and the Office of Employment Discrimination Complaint Adjudication under section 319 of title 38, United States Code, for all services provided at rates which will recover actual costs but not to exceed \$42,904,000 for the Office of Resolution Management and **[\$3,360,000] \$3,400,000** for the Office of Employment Discrimination Complaint Adjudication: *Provided*, That payments may be made in advance for services to be furnished based on estimated costs: *Provided further*, That amounts received shall be credited to the "General Administration" and "Information Technology Systems" accounts for use by the office that provided the service.

SEC. 211. No appropriations in this title shall be available to enter into any new lease of real property if the estimated annual rental cost is more than \$1,000,000, unless the Secretary submits a report **[which]** to the Committees on Appropriations of both Houses of Congress **[approve within 30 days following the date on which the report is received]**.

SEC. 212. No funds of the Department of Veterans Affairs shall be available for hospital care, nursing home care, or medical services provided to any person under chapter 17 of title 38, United States Code, for a non-service-connected disability described in section 1729(a)(2) of such title, unless that person has disclosed to the Secretary of Veterans Affairs, in such form as the Secretary may require, current, accurate third-party reimbursement information for purposes of section 1729 of such title: *Provided*, That the Secretary may recover, in the same manner as any other debt due the United States, the reasonable charges for such care or services from any person who does not make such disclosure as required: *Provided further*, That any amounts so recovered for care or services provided in a prior fiscal year may be obligated by the Secretary during the fiscal year in which amounts are received.

(INCLUDING TRANSFER OF FUNDS)

SEC. 213. Notwithstanding any other provision of law, proceeds or revenues derived from enhanced-use leasing activities (including disposal) may be deposited into the "Construction, Major Projects" and "Construction, Minor Projects" accounts and be used for construction (including site acquisition and disposition), alterations, and improvements of any medical facility under the jurisdiction or for the use of the Department of Veterans Affairs. Such sums as realized are in addition to the amount provided for in "Construction, Major Projects" and "Construction, Minor Projects".

SEC. 214. Amounts made available under "Medical Services" are available—

- (1) for furnishing recreational facilities, supplies, and equipment; and
- (2) for funeral expenses, burial expenses, and other expenses incidental to funerals and burials for beneficiaries receiving care in the Department.

(INCLUDING TRANSFER OF FUNDS)

SEC. 215. Such sums as may be deposited to the Medical Care Collections Fund pursuant to section 1729A of title 38, United States Code, may be transferred to "Medical Services", to remain available until expended for the purposes of that account.

SEC. 216. The Secretary of Veterans Affairs may enter into agreements with Indian tribes and tribal organizations which are party to the Alaska Native Health Compact with the Indian Health Service, and Indian tribes and tribal organizations serving rural Alaska which have entered into contracts with the Indian Health Service under the Indian Self Determination and Educational Assistance Act, to provide healthcare, including behavioral health and dental care. The Secretary shall require participating veterans and facilities to comply with all appropriate rules and regulations, as established by the Secretary. The term "rural Alaska" shall mean those lands sited within the external boundaries of the Alaska Native regions specified in sections 7(a)(1)-(4) and (7)-(12) of the Alaska Native Claims Settlement Act, as amended (43 U.S.C. 1606), and those lands within the Alaska Native regions specified in sections 7(a)(5) and 7(a)(6) of the Alaska Native Claims Settlement Act, as amended (43 U.S.C. 1606), which are not within the boundaries of the municipality of Anchorage, the Fairbanks North Star Borough, the Kenai Peninsula Borough or the Matanuska Susitna Borough.

(INCLUDING TRANSFER OF FUNDS)

SEC. 217. Such sums as may be deposited to the Department of Veterans Affairs Capital Asset Fund pursuant to section 8118 of title 38, United States Code, may be transferred to the "Construction, Major Projects" and "Construction, Minor Projects" accounts, to remain available until expended for the purposes of these accounts.

(INCLUDING TRANSFER OF FUNDS)

[SEC. 218. None of the funds made available in this title may be used to implement any policy prohibiting the Directors of the Veterans Integrated Services Networks from conducting outreach or marketing to enroll new veterans within their respective Networks.]

(INCLUDING TRANSFER OF FUNDS)

[SEC. 219. The Secretary of Veterans Affairs shall submit to the Committees on Appropriations of both Houses of Congress a quarterly report on the financial status of the Veterans Health Administration.]

(INCLUDING TRANSFER OF FUNDS)

SEC. [220]218. Amounts made available under the "Medical Services", "Medical Support and Compliance", "Medical Facilities", "General Operating Expenses, Veterans Benefits Administration", "General Administration", and "National Cemetery Administration" accounts for fiscal year **[2014] 2015** may be transferred to or from the "Information Technology Systems" account: *Provided*, That before a transfer may take place, the Secretary of Veterans Affairs shall **[request from]** *submit notice thereof* to the Committees on Appropriations of both Houses of Congress **[the authority to make the transfer and an approval is issued]**.

SEC. [221]219. None of the funds appropriated or otherwise made available by this Act or any other Act for the Department of Veterans Affairs may be used in a manner that is inconsistent with: (1) section 842 of the Transportation, Treasury, Housing and Urban Development, the Judiciary, the District of Columbia, and Independent Agencies Appropriations Act, 2006 (Public Law 109-115; 119 Stat. 2506); or (2) section 8110(a)(5) of title 38, United States Code.

[SEC. 222. Of the amounts made available to the Department of Veterans Affairs for fiscal year 2014, in this Act or any other Act, under the "Medical Facilities" account for nonrecurring maintenance, not more than 20 percent of the funds made available shall be obligated during the last 2 months of that fiscal year: *Provided*, That the Secretary may waive this requirement after providing written notice to the Committees on Appropriations of both Houses of Congress.]

(INCLUDING TRANSFER OF FUNDS)

SEC. [223]220. Of the amounts appropriated to the Department of Veterans Affairs for fiscal year **[2014] 2015** for "Medical Services", "Medical Support and Compliance", "Medical Facilities", "Construction, Minor Projects", and "Information Technology Systems", up to **[\$254,257,000] \$252,366,000**, plus reimbursements, may be transferred to the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund, established by section 1704 of the National Defense Authorization Act for Fiscal Year 2010 (Public Law 111-84; 123 Stat. 3571) and may be used for operation of the facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (Public Law 110-417; 122 Stat. 4500): *Provided*, That additional funds may be transferred from accounts designated in this section to the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund upon written notification by the Secretary of Veterans Affairs to the Committees on Appropriations of both Houses of Congress.

(INCLUDING TRANSFER OF FUNDS)

SEC. [224]221. Such sums as may be deposited to the Medical Care Collections Fund pursuant to section 1729A of title 38, United States Code, for healthcare provided at facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (Public Law 110-417; 122 Stat. 4500) shall also be available: (1) for transfer to the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund, established by section 1704 of the National Defense Authorization Act for Fiscal Year 2010 (Public Law 111-84; 123 Stat. 3571); and (2) for operations of the facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (Public Law 110-417; 122 Stat. 4500).

(INCLUDING TRANSFER OF FUNDS)

SEC. [225]222. Of the amounts available in this title for "Medical Services", "Medical Support and Compliance", and "Medical Facilities", a minimum of \$15,000,000 shall be transferred to the DOD-VA Health Care Sharing Incentive Fund, as authorized by section 8111(d) of title 38, United States Code, to remain available until expended, for any purpose authorized by section 8111 of title 38, United States Code.

(INCLUDING RESCISSIONS] CANCELLATION OF FUNDS)

SEC. [226]223. (a) Of the funds appropriated in title II of division [E] J of Public Law [113–6] 113–76, the following amounts which became available on October 1, [2013] 2014, are hereby [rescinded] permanently cancelled from the following accounts in the amounts specified:

(1) "Department of Veterans Affairs, Medical Services", \$1,400,000,000.

(2) "Department of Veterans Affairs, Medical Support and Compliance", [\$150,000,000] \$100,000,000.

(3) "Department of Veterans Affairs, Medical Facilities", \$250,000,000.

(b) In addition to amounts provided elsewhere in this Act, an additional amount is appropriated to the following accounts in the amounts specified to remain available until September 30, [2015] 2016:

(1) "Department of Veterans Affairs, Medical Services", \$1,400,000,000.

(2) "Department of Veterans Affairs, Medical Support and Compliance", \$100,000,000.

(3) "Department of Veterans Affairs, Medical Facilities", \$250,000,000.

[SEC. 227. The Secretary of the Department of Veterans Affairs shall notify the Committees on Appropriations of both Houses of Congress of all bid savings in major construction projects that total at least \$5,000,000, or 5 percent of the programmed amount of the project, whichever is less: *Provided*, That such notification shall occur within 14 days of a contract identifying the programmed amount: *Provided further*, That the Secretary shall notify the Committees on Appropriations of both Houses of Congress 14 days prior to the obligation of such bid savings and shall describe the anticipated use of such savings.]

[SEC. 228. The scope of work for a project included in "Construction, Major Projects" may not be increased above the scope specified for that project in the original justification data provided to the Congress as part of the request for appropriations.]

[SEC. 229. The Secretary of the Department of Veterans Affairs shall provide on a quarterly basis to the Committees on Appropriations of both Houses of Congress notification of any single national outreach and awareness marketing campaign in which obligations exceed \$2,000,000.]

[SEC. 230. The Secretary of Veterans Affairs shall submit to the Committees on Appropriations of both Houses of Congress a quarterly report that contains the following information from each Veterans Benefits Administration Regional Office: (1) the average time to complete a disability compensation claim; (2) the number of claims pending more than 125 days; (3) error rates; (4) the number of claims personnel; (5) any corrective action taken within the quarter to address poor performance; (6) training programs undertaken; and (7) the number and results of Quality Review Team audits: *Provided*, That each quarterly report shall be submitted no later than 30 days after the end of the respective quarter.]

[SEC. 231. The Secretary shall submit to the Committees on Appropriations of both Houses of Congress a reprogramming request if at any point during fiscal year 2014, the funding allocated for a medical care initiative identified in the fiscal year 2014 expenditure plan is adjusted by more than \$25,000,000 from the allocation shown in the corresponding congressional budget justification. Such a reprogramming request may go forward only if the Committees on Appropriations of both Houses of Congress approve the request or if a period of 14 days has elapsed.]

[SEC. 232. Of the funds provided to the Department of Veterans Affairs for fiscal year 2014 for "Medical Services" and "Medical Support and Compliance", a maximum of \$1,139,000 may be obligated from the "Medical Services" account and a maximum of \$69,804,000 may be obligated from the "Medical Support and Compliance" account for the VistA Evolution and electronic health record interoperability projects: *Provided*, That funds in addition to these amounts may be obligated for the VistA Evolution and electronic health record interoperability projects upon

written notification by the Secretary of Veterans Affairs to the Committees on Appropriations of both Houses of Congress.]

[SEC. 233. The Secretary of Veterans Affairs shall provide written notification to the Committees on Appropriations of both Houses of Congress 15 days prior to organizational changes which result in the transfer of 25 or more full-time equivalents from one organizational unit of the Department of Veterans Affairs to another.]

[(INCLUDING RESCISSION FUNDS)]

[SEC. 234. Of the unobligated balances available to the Department of Veterans Affairs from prior year discretionary appropriations (other than appropriations designated by law as being for an emergency requirement) \$182,000,000 are hereby rescinded.] (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

| | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Offsetting receipts from the public: | | | |
| 36-143500 General Fund Proprietary Interest Receipts, not Otherwise Classified | 5 | 7 | 8 |
| 36-247300 Contributions from Military Personnel, Veteran's Educational Assistance Act of 1984 | 152 | 150 | 102 |
| 36-273300 Housing Downward Reestimates | 53 | 24 | ..... |
| 36-275110 Native American Veteran Housing Loans, Negative Subsidies | 1 | 2 | 2 |
| 36-275130 Native American Direct Loans, Downward Reestimate of Subsidies | 3 | 1 | ..... |
| 36-275510 Housing Negative Subsidies | 135 | 73 | 69 |
| 36-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | 63 | 40 | 40 |
| General Fund Offsetting receipts from the public | 412 | 297 | 221 |
| Intragovernmental payments: | | | |
| 36-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts | -1 | 5 | 5 |
| General Fund Intragovernmental payments | -1 | 5 | 5 |

TITLE IV—GENERAL PROVISIONS

SEC. 401. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

SEC. 402. None of the funds made available in this Act may be used for any program, project, or activity, when it is made known to the Federal entity or official to which the funds are made available that the program, project, or activity is not in compliance with any Federal law relating to risk assessment, the protection of private property rights, or unfunded mandates.

[SEC. 403. No part of any funds appropriated in this Act shall be used by an agency of the executive branch, other than for normal and recognized executive-legislative relationships, for publicity or propaganda purposes, and for the preparation, distribution, or use of any kit, pamphlet, booklet, publication, radio, television, or film presentation designed to support or defeat legislation pending before Congress, except in presentation to Congress itself.]

SEC. [404]403. All departments and agencies funded under this Act are encouraged, within the limits of the existing statutory authorities and funding, to expand their use of "E-Commerce" technologies and procedures in the conduct of their business practices and public service activities.

SEC. [405]404. Unless stated otherwise, all reports and notifications required by this Act shall be submitted to the Subcommittee on Military Construction and Veterans Affairs, and Related Agencies of the Committee on Appropriations of the House of Representatives and the Subcommittee on Military Construction and Veterans Affairs, and Related Agencies of the Committee on Appropriations of the Senate.

SEC. [406]405. None of the funds made available in this Act may be transferred to any department, agency, or instrumentality of the United States Government except pursuant to a transfer made by, or transfer authority provided in, this or any other appropriations Act.

SEC. [407]406. None of the funds made available in this Act may be used for a project or program named for an individual serving as a Member, Delegate, or Resident Commissioner of the United States House of Representatives.

SEC. [408]407. (a) Any agency receiving funds made available in this Act, shall, subject to subsections (b) and (c), post on the public Web site of that agency any report required to be submitted by the Congress in this or any other Act, upon the determination by the head of the agency that it shall serve the national interest.

(b) Subsection (a) shall not apply to a report if—

(1) the public posting of the report compromises national security; or

(2) the report contains confidential or proprietary information.

(c) The head of the agency posting such report shall do so only after such report has been made available to the requesting Committee or Committees of Congress for no less than 45 days.

SEC. [409]408. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities.

SEC. [410]409. None of the funds made available in this Act may be distributed to the Association of Community Organizations for Reform Now (ACORN) or its subsidiaries or successors.

SEC. [411]410. None of the funds made available in this Act may be used by an agency of the executive branch to pay for first-class travel by an employee of the agency in contravention of sections 301–10.122 through 301–10.124 of title 41, Code of Federal Regulations.

[SEC. 412. (a) IN GENERAL.—None of the funds appropriated or otherwise made available to the Department of Defense in this Act may be used to construct, renovate, or expand any facility in the United States, its territories, or possessions to house any individual detained at United States Naval Station, Guantanamo Bay, Cuba, for the purposes of detention or imprisonment in the custody or under the control of the Department of Defense.

(b) The prohibition in subsection (a) shall not apply to any modification of facilities at United States Naval Station, Guantanamo Bay, Cuba.

(c) An individual described in this subsection is any individual who, as of June 24, 2009, is located at United States Naval Station, Guantanamo Bay, Cuba, and who—

(1) is not a citizen of the United States or a member of the Armed Forces of the United States; and

(2) is—

(A) in the custody or under the effective control of the Department of Defense; or

(B) otherwise under detention at United States Naval Station, Guantanamo Bay, Cuba.]

SEC. [413]411. None of the funds made available in this Act may be used to execute a contract for goods or services, including construction services, where the contractor has not complied with Executive Order No. 12989.

SEC. [414]412. None of the funds made available by this Act may be used to enter into a contract, memorandum of understanding, or cooperative agreement with, make a grant to, or provide a loan or loan guarantee to, any corporation that was convicted of a felony criminal violation under any Federal law within the preceding 24 months, where the awarding agency is aware of the conviction, unless [the] a Federal agency has considered suspension or debarment of the corporation and [has] made a determination that this further action is not necessary to protect the interests of the Government.

SEC. [415]413. None of the funds made available by this Act may be used to enter into a contract, memorandum of understanding, or cooperative agreement with, make a grant to, or provide a loan or loan guarantee to, any corporation that has any unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, where the awarding agency is aware of the unpaid tax liability, unless [the] a Federal agency has considered suspension or debarment of the corporation and [has] made a determination that this further action is not necessary to protect the interests of the Government.

[SEC. 416. None of the funds made available by this Act may be used by the Department of Defense or the Department of Veterans Affairs to lease or purchase new light duty vehicles for any executive fleet, or for an agency's fleet inventory, except in accordance with Presidential Memorandum—Federal Fleet Performance, dated May 24, 2011.] (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)